

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

THEODORE WILLIAMS, LOCKETT)
WILLIAMS MORTUARY, INC., RICKY)
AUGUST, LACHA AUGUST,)
JONATHAN AUGUST, RICHMOND-)
AUGUST FUNERAL HOME, LLC,)
EDDIE HARTWELL, HARTWELL)
FAMILY FUNERAL HOME, LLC,)
ANTHONY MARSHALL, GINA)
MARSHALL, MARSHALL FUNERAL)
HOME, INC., PAMERLA DICKY,)
DICKY BROTHERS MEMORIAL)
FUNERAL HOME, LLC, HELEN)
EVANS, and J.T. HALL FUNERAL)
HOME, INC.,)
)
Plaintiffs,)
)
v.)
)
GARY HARGROVE, in his individual)
Capacity and his official capacity as)
CORONER OF HARRISON COUNTY,)
the HARRISON COUNTY BOARD OF)
SUPERVISORS, HARRISON)
COUNTY, Mississippi, UNKNOWN)
EMPLOYEES OF THE HARRISON)
COUNTY BOARD OF SUPERVISORS,)
And UNKNOWN EMPLOYEES OF)
HARRISON COUNTY,)
)
Defendants.)

No. 1:16cv266 H50-JCG

Supplemental Expert Report of John M. Gale, Ph.D.

April 8, 2018

I. Introduction

I submitted an Expert Report in this case on July 1, 2017 in which I calculated damages to Plaintiffs for 2012 and 2013 and a further supplement on July 31, 2017 calculating damages to Plaintiffs for 2014, 2015, and the first six months of 2016. Parts of those reports were based upon spreadsheets covering 2012-2016 that are no longer being utilized. The exclusion of those spreadsheets does not impact the methodology used in my analysis, or any of my analysis concerning the calculated loss by plaintiffs for each service that they did not perform.

Since submitting my prior Expert Reports, I have received new charts which cover (a) pauper cases, (b) autopsy cases, and (c) cases where the Coroner or his deputy have signed a release-of-body form. I have recalculated Plaintiffs' overall damages based on the data in these new charts. Because the methodology is the same, each plaintiff's damages per case have not changed. The new charts are attached as Exhibit E.¹ I reserve the right to supplement this Expert Report if I receive additional information.

¹ I was provided charts bates-stamped as P8012 (Pauper files), P7957-67 (Autopsy files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies). My understanding is that the bates-stamped charts are the same as those that were recently submitted to the Court and held to be admissible. I later asked for and received Excel versions of the same, which facilitated input of that information into this report.

Six Plaintiff funeral service providers in Harrison County Mississippi² claim that the Coroner of Harrison County has discriminated against them when assigning removals of decedents in Harrison County which fall under the Coroner's jurisdiction.³ By not performing the removals, the plaintiffs allege they were damaged by the loss of removal revenue and follow-on revenue generated by those removals.

II. Credentials and Assignment

I am a Vice President with Economists Incorporated, an economics consulting firm that specializes in antitrust, competition analysis, and damages estimation. I have over twenty years of experience in the modeling of competition and consumer demand in order to analyze antitrust issues, including merger effects, price fixing, attempted monopolization, class certification, and damages. These analyses have included market definition, measurement of market shares, and determination of market power. I have previously provided testimony on class certification, antitrust liability, and damages. This includes court testimony in Florida on the measurement of damages resulting from the violation of non-compete restrictions and deposition testimony in the Eastern District of Virginia on damages to an entrant due to anticompetitive practices by the incumbent in the market for competitive bodybuilding. I received my Ph.D. in Economics from the University of Wisconsin in 1997 with a specialization in Industrial Organization, a M.S. in Economics from the University of Wisconsin in 1992, and a B.S. in Economics and Physics from Beloit College in 1985. A copy of my Vita is attached to this report as Appendix A. Economists Incorporated is being compensated for my work on this report at a fixed fee of \$5,000 for the initial report, \$1,500 for the supplement, and \$455/hour

² The six funeral homes are: Lockett Williams Mortuary, Richmond-August Funeral Home, Hartwell Family Funeral Home, Marshall Funeral Home, Dickey Brothers Memorial Funeral Home, and J.T. Hall Funeral Home. Complaint, Caption.

³ Complaint ¶¶ 36-56.

for any follow-on work. My compensation is not dependent on the outcome of the matter.

Counsel for Plaintiffs has asked me to calculate the damages to Plaintiffs due to the discriminatory distribution of removals by the Coroner of Harrison County. As a preliminary matter, I will define the markets in which Plaintiffs' damages were incurred and the participants in those markets. I have reviewed the court filings made by Plaintiffs, public information on funeral services in Mississippi, and documents and other information produced by Defendants and Plaintiffs. The documents and data I have relied upon are cited in footnotes and/or are listed in Appendix B.

III. Background

Plaintiffs claim that for at least two decades the Coroner of Harrison County has discriminated against them in the procurement of mortuary services for Harrison County by directing public business to white-owned funeral homes and not equitably directing county business to Defendants.⁴

The Mississippi Board of Funeral Service requires licensing of funeral homes. The Board lists on its web site eight independent funeral home companies in Harrison County which are currently licensed to provide funeral services, the six Plaintiffs, Bradford-O'Keefe Funeral Home, and Riemann Funeral Home.⁵ The Bradford-O'Keefe and Riemann funeral homes are white-owned and allegedly receive the large majority of the County assignments where the Coroner makes a decision about which funeral home performs the removal.⁶ Because the Coroner only assigns removals to funeral homes located in the county, there are, therefore, eight competitors qualified to provide removals to Harrison County.⁷ The product market is the removals which fall within the Coroner's jurisdiction and the geographic market is Harrison County.⁸

⁴ Complaint, ¶ 2.

⁵ See Mississippi State Board of Funeral Service, www.msbfms.ms.gov.

⁶ Complaint, ¶ 47.

⁷ Complaint, ¶ 24.

⁸ The Horizontal Merger Guidelines issued jointly by the Federal Trade Commission and the Department of Justice include a methodology to define markets for merger analysis. As this market is clearly delimited by licensing requirements, the market definition is simplified. Horizontal Merger Guidelines, U.S. Department of Justice and the Federal Trade Commission, August 19, 2010.

IV. Methodology

I use a “but-for” analysis to determine damages in this case.⁹ This methodology is well-established and commonly used in the determination of damages due to discrimination and other economic harm. It is common for damages experts to proceed on the hypothesis that the wrongdoer committed the harmful act.¹⁰ The analysis determines what the but-for world would have been absent the illegal act at issue--in this case, absent the alleged discrimination in the allocation of removals.

a. Increased Number of removals

But-for the alleged discriminatory actions taken by the Harrison County Coroner, the Plaintiffs would have received additional removals from the County. According to the Centers for Disease Control, among the deaths in Harrison County from 1999-2015, 3% were Asian or Pacific Islander, 18% were Black or African American, and 81% were White.¹¹ For the most recent year, 2015, the shares of deaths are: 1% Asian or Pacific Islander; 19% Black or African American; and, 80% White. I understand that Plaintiffs allege that the Coroner directed removals to funeral homes based on the race of the funeral home owner and the race of the decedent.

Plaintiffs’ counsel provided me with bates stamped charts containing data derived from the “Coroner’s files” between 2012 through 2016.¹² The 2016 data is through June

⁹ “In principle, the difference between the plaintiff’s economic value in the but-for scenario and in actuality measures the loss caused by the harmful act of the defendant.” Reference Manual on Scientific Evidence, Third Edition, The National Academies Press, Washington, DC, 2011. p. 429.

¹⁰ Reference Manual on Scientific Evidence, Third Edition, p. 432.

¹¹ Centers for Disease Control, CDC Wonder, Compressed Mortality, 1999-2015 Results. Available at: <https://wonder.cdc.gov/>, accessed 6/21/2017.

¹² The charts provided are P7957-67 (Autopsy files), P8012 (Pauper files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies), as well as excel spreadsheets of the same charts.

2016. The files cover cases involving (a) indigent decedents (“Pauper”), (b) cases involving autopsies (“Autopsy”), and (c) cases in which the Coroner or one of his deputies signed a “release-of-body” document (“ROB”). It is common practice among economic experts to rely on third parties to perform data entry and then to rely on that data. It is my understanding that the Coroner creates a file for each case that he investigates which includes the race of the decedent and the funeral home to which the body is released.¹³ I have assumed that the Coroner made the decision about which funeral home performed the removal over the deaths shown in Table 1. Table 1 shows the distribution by race of these cases.¹⁴

Table 1
Deaths in the Three Summary Charts

Race	Pauper	Autopsy	ROB	Total	Share
White	38	372	115	525	75%
Black	5	113	32	150	22%
Hispanic/Other	1	5	1	7	1%
Other	1	5	1	7	1%
Blank	1	3	3	7	1%
Total	46	498	152	696	100%

Sources: P7957-67 (Autopsy files), P8012 (Pauper files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies).

Notes: Pauper cases eliminated from Autopsy and ROB cases, Autopsy cases eliminated from ROB cases.

Using these charts, Table 2 below shows the distribution of removals¹⁵ among the eight funeral homes licensed in Harrison County.

¹³ Hargrove Deposition, pp. 287-288.

¹⁴ In order to prevent any double counting of cases, Pauper cases are removed from the counts of Autopsy cases and ROB cases. Autopsy cases are also removed from ROB cases.

¹⁵ I relied upon on the column titled “What Funeral Home Was the Body Released to?” (for the pauper and ROB charts) and the column “Body Released to” in the Autopsy chart. This is consistent with Hargrove’s deposition testimony. (Hargrove Deposition pp. 304-305).

Table 2
Removals by Funeral Home

Body Released To	Pauper	Autopsy	ROB	Total	Share
Riemann	14	411	75	500	72%
Bradford O'Keefe	28	65	52	145	21%
Hartwell	1	7	8	16	2%
Marshall	2	5	6	13	2%
Lockett Williams		7	4	11	2%
J.T. Hall	1	1	2	4	1%
Richmond-August		1	2	3	0%
Blank		1	2	3	0%
Dickey Brothers			1	1	0%
Total	46	498	152	696	100%

Sources: P7957-67 (Autopsy files), P8012 (Pauper files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies).

Notes: Pauper cases eliminated from Autopsy and ROB cases, Autopsy cases eliminated from ROB cases.

Based on the data reported in the analyzed subset of Coroner's files, the two white-owned funeral homes (Riemann and Bradford O'Keefe) received 72% and 21% of the removals respectively. The six black-owned funeral homes received a total of 7% of the removals.

If, instead, in the but-for world assignments were evenly distributed among the eight licensed funeral homes in Harrison County, each funeral home would be assigned 12.5% of the removals. When every case in the charts fell within a rotational system, the result would be the distribution of removals shown in Table 3 below. Each of the eight Plaintiff funeral homes would receive 87 removals from January 2012 through June 2016.

Table 3
Allocated Removals by Funeral Home

Body Released To	Actual				Allocated				Share
	Pauper	Autopsy	ROB	Total	Pauper	Autopsy	ROB	Total	
Riemann	14	411	75	500	5.75	62.25	19	87	12.5%
Bradford O'Keefe	28	65	52	145	5.75	62.25	19	87	12.5%
Hartwell	1	7	8	16	5.75	62.25	19	87	12.5%
Marshall	2	5	6	13	5.75	62.25	19	87	12.5%
Lockett Williams		7	4	11	5.75	62.25	19	87	12.5%
J.T. Hall	1	1	2	4	5.75	62.25	19	87	12.5%
Richmond-August		1	2	3	5.75	62.25	19	87	12.5%
Dickey Brothers			1	1	5.75	62.25	19	87	12.5%
Blank		1	2	3					
Total	46	498	152	696	46	498	152	696	100%

Sources: P7957-67 (Autopsy files), P8012 (Pauper files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies).

Notes: Pauper cases eliminated from Autopsy and ROB cases, Autopsy cases eliminated from ROB cases.

b. Removal revenue

For each additional removal each Plaintiff would have in the but-for world, they would earn \$150 when the County pays for the removal.¹⁶ When removals are charged to families, the charge is often higher.¹⁷ The additional revenue earned by each plaintiff is simply the number of additional removals multiplied by the charge for each removal. For purposes of this analysis, I will use the lowest rate, the County payment of \$150. Damages to each Plaintiff due to direct loss of removal payments are the difference between allocated removals from January 2012 through June 2016 (87) and their actual

¹⁶ Hargrove Deposition, p. 241.

¹⁷ See: Lasha August Deposition, p. 97 (\$300 for removal); Helen Evans Deposition, p. 18 (\$300 for removal).

number of removals multiplied by \$150 per removal and are shown in Table 4 below. Total damages for the six plaintiffs from January 2012 through June 2016 due to the loss of removal revenue is \$71,100.

Table 4
Removal Revenue by Funeral Home

Body Released To	Actual Total	Allocated Total	Difference	Damages
Riemann	500	87		
Bradford O'Keefe	145	87		
Hartwell	16	87	71	10,650
Marshall	13	87	74	11,100
Lockett Williams	11	87	76	11,400
J.T. Hall	4	87	83	12,450
Richmond-August	3	87	84	12,600
Dickey Brothers	1	87	86	12,900
Blank	3			
Total	696	696	474	71,100

Sources: P7957-67 (Autopsy files), P8012 (Pauper files), and P7973-80 (Release of Body Forms Signed by Coroner or Deputies).

Notes: Pauper cases eliminated from Autopsy and ROB cases, Autopsy cases eliminated from ROB cases.

c. Autopsy facility revenue

Harrison County does not operate facilities in which to preform autopsies.¹⁸ Instead, until very recently, the Coroner used space in licensed funeral homes as needed.¹⁹ The charts indicate that the Coroner largely ceased using space in funeral homes in 2015.²⁰ The County paid the medical examiner to conduct the autopsy and

¹⁸ Hargrove Deposition, p. 386.

¹⁹ Hargrove Deposition, pp. 386-388.

²⁰ This is consistent with the time that the previous pathologist ceased providing services in Harrison County. Hargrove Deposition, pp. 147, 209.

separately paid the funeral home which provides the space in which to conduct the autopsy.²¹ The funeral homes are paid \$200 per autopsy for the use of their space.²²

The charts indicate that an autopsy was ordered 498 times, in 411 cases the location for the autopsy was Riemann Funeral Home.²³ If autopsies had been equitably allocated among the eight funeral homes in Harrison County, each funeral home would have been paid for one eighth of the autopsies reflected in the charts. Each of the eight funeral homes would have been paid for 62 autopsies from 2012 through June 2016. Table 5 below shows the damages to each of the six plaintiff funeral homes. Total damages are \$70,500.

Table 5
Autopsy Revenue by Funeral Home

Body Released To	Actual Autopsy	Allocated Autopsy	Difference	Damages
Riemann	411	62		
Bradford O'Keefe	65	62		
Hartwell	7	62	55	11,050
Marshall	5	62	57	11,450
Lockett Williams	7	62	55	11,050
J.T. Hall	1	62	61	12,250
Richmond-August	1	62	61	12,250
Dickey Brothers		62	62	12,450
Blank	1			
Total	498	498	353	70,500

Sources: P7957-67 (Autopsy files), P8012 (Pauper files), and P7974-80 (Release of Body Forms Signed by Coroner or Deputies).

Notes: Pauper cases not included.

²¹ Hargrove Deposition, pp. 390, 399-400.

²² Hargrove Deposition, p. 400.

²³ Coroner Hargrove testified at his deposition that during 2012-2013 all autopsies were performed at Riemann Funeral Home. Hargrove Deposition, p. 219.

d. Direct funeral revenue

In a small number of removal cases, the funeral home is paid by Harrison County to provide a “pauper’s” burial. For these cases, Harrison County pays the funeral home which preformed the removal \$500 to cremate and bury the remains.²⁴ Table 6 below shows that the majority of these cases went to Bradford O’Keefe and Riemann funeral homes while 3 of the Plaintiff funeral homes received no cases. If, instead, pauper burials had been equitably distributed among the eight funeral homes in Harrison County, each funeral home would have had at least 5 cases between January 2012 and June 2016. The additional revenue that each of the Plaintiff funeral homes would have received is shown in Table 6.

Table 6
Allocated Pauper Cases

Body Released To	Actual Pauper	Allocated Pauper	Difference	Damages
Riemann	14	5.75		
Bradford O'Keefe	28	5.75		
Hartwell	1	5.75	4	2,000
Marshall	2	5.75	3	1,500
Lockett Williams		5.75	5	2,500
J.T. Hall	1	5.75	4	2,000
Richmond-August		5.75	5	2,500
Dickey Brothers		5.75	5	2,500
Total	46	46	26	13,000

Sources: P8012 (Pauper files)

Note: To calculate the difference, allocated cases are truncated to 5.

In the analysis of direct funeral revenue below, the pauper cases are not included.

²⁴ Harrison County 000881 (Order of the Board of Harrison County setting price at \$500).

In most cases, the funeral home that provides the removal also provides funeral services for the decedent.²⁵ For example, records for Plaintiff Richmond-August indicate that for the 247 cases they had from 2011-2016, only 12 were transferred out of the funeral home.²⁶ That implies that less than 5% of cases were transferred out.

The Plaintiffs suffered damages in that they did not have the opportunity to provide a funeral for the decedent in cases where they should have performed the removal. Above, I show how many additional removals each Plaintiff should have received in 2012-2016. The evidence shows that Plaintiffs would have performed funerals for approximately 90% to 95% of the additional removals they should have received. To be conservative, I assume that Plaintiffs would have performed funerals for 90% of the additional removals they should have received.

Damages for each Plaintiff due to the loss of additional funerals is the number of additional funerals they would have performed multiplied by the incremental profit they would have earned on each funeral. In 2015 the national median cost of a funeral with viewing and burial was \$7,181.²⁷ The Plaintiffs' revenue per funeral are consistent with the national average: Richmond-August \$5,193; Locket Williams \$5,096; T.J. Hall \$5,096; Dickey Brothers \$5,109; Marshall \$2,488; and, Hartwell \$3,802.²⁸

²⁵ Eddie Hartwell Deposition, pp. 110-11, 124; Anthony Marshall Deposition pp. 74, 78-79, Lasha August Deposition p. 151.

²⁶ P004508-0045515 Richmond-August 2011-2016 Case Report for At-Need Contracts Misc. Invoices.

²⁷ National Funeral Directors Association (NFDA), 2015 Member General Price List Survey, available at: <http://www.nfda.org/news/media-center/nfda-news-releases/id/840/nfda-releases-results-of-2015-member-general-price-list-survey>. Accessed 6/22/2017.

²⁸ See Tables 1-6 in Appendix C of my report, which are the same as Tables 1-6 in Appendix C of my July 31, 2017 Report.

e. Follow-on funeral revenue

In addition to the revenue from the additional funerals created by the removals, each Plaintiff would have realized additional funerals directly resulting from those funerals. The funeral industry relies strongly on word-of-mouth advertising and referrals.²⁹ Families will use the same funeral home again when another family member dies and family and friends who attend a funeral have that funeral home in mind when there is another death.³⁰

If we assume that each funeral generates an additional 5% in revenue through additional sales in the future to friends and family as a result of the word-of-mouth advertising, then each of the six Plaintiffs will have additional damages equal to 5% of their damages from the loss of Direct Funeral Revenue.

f. Value of advertising and promotion

In addition to funeral revenue, the Plaintiffs did not enjoy the benefits from the advertising and promotion that providing a removal creates. Especially for new and growing funeral homes, it is important to create and maintain a positive public image.³¹ Simply by being seen performing removals, especially if covered by local television news

²⁹ Deposition of Lasha August, pp. 145, 184, 204. Deposition of Pamela Dickey, pp. 33, 143. Deposition of Helen Evans, p. 69. Deposition of Anthony Marshall, p. 74.

³⁰ One academic study states that “previous experience with the funeral home, knowing the funeral director, the location of the funeral home, and the reputation of the funeral home were identified as among consumers’ evaluative criteria.” “The Death Care Industry: A Review of Regulatory and Consumer Issues,” Steven Kopp and Elyria Kemp, *The Journal of Consumer Affairs*, Vol. 41, No. 1, 2007, p. 166. Another states when consumers have “no connection” to a particular funeral home “consumers approach friends or co-workers and suggest a seller.” “Mortuaries, markets, and meaning: the social context of funeral expenditures,” Jim McQuaid, Boston University Dissertation, 2013, available at: <http://gradworks.umi.com/36/10/3610476.html>.

³¹ Deposition of Lasha August, pp. 66, 76.

and newspapers, a funeral home garners free publicity. This publicity substitutes for paid advertising the funeral home would have to pay for as a substitute.

V. Calculation of Damages

a. Identifying incremental revenue and costs

Each additional funeral provided by Plaintiffs in the but-for world would generate additional revenue and also additional costs. I estimate the additional revenue for each funeral as the average revenue earned per funeral by a Plaintiff from 2012-2016. Revenue numbers are drawn from Profit and Loss statements or Corporate Income Tax forms.³² The source for each Plaintiff is listed in the tables in Appendix C of my report, which are the same as the tables in Appendix C of my July 31, 2017 Report.

It is incorrect to similarly estimate the cost of incremental funerals as the average cost of the funerals each Plaintiff provided.³³ The costs of a business are commonly divided by economists into fixed and variable costs.³⁴ These definitions are determined at the business's current output. Fixed costs are those costs that do not change when the business increases, or decreases, output.³⁵ Many costs are recognized as being fixed even for significant changes in output. For example, building rents or depreciation, vehicle

³² Business records are commonly used to determine lost profits damages. "How to Prove (And How not to Prove) Lost Profits Damages", Chapter 7, *Recovery of Damages for Lost Profits*, 6th Edition, Volume 2, Robert Dunn, Lawpress, 2005. p. 604. See also, *Reference Manual on Scientific Evidence*, Third Edition, p. 484.

³³ See: *Managerial Economics*, Third Edition, Paul Keat and Philp Young, Prentice Hall, 2000, pp. 304-312.

³⁴ See generally: "Calculation of Lost Profits Damages", Chapter 6, *Recovery of Damages for Lost Profits*, 6th Edition, Volume 1, Robert Dunn, Lawpress, 2005.

³⁵ *Intermediate Microeconomics*, Hal Varian, 7th Edition, W.W. Norton & Company, 2006, pp. 367-382.

costs, and salaried employees.³⁶ Other costs are variable and increase or decrease with output. For example, part-time labor, physical inputs (caskets and burial plots), and outside services. The determination of variable and fixed costs shown in Appendix C of my report, which are the same as Appendix C of my July 31, 2017 Report assumes significant changes in output.

Because only variable costs will increase in the but-for world, I have identified, using Profit and Loss Statements and Corporate Tax Returns, each Plaintiff's fixed and variable costs in each year. Where the records were clear on their face, I relied on accepted economic principles to allocate costs into each category. Where the records were unclear or ambiguous, I sought clarification from the Plaintiffs. It is common and well accepted in economic analysis to rely on knowledgeable industry participants to aid this analysis.³⁷ The categorization of costs for each Plaintiff Funeral Home is shown in Appendix C of my report, which are the same as Appendix C of my July 31, 2017 Report.

b. Determination of incremental profit

The incremental profit that a Plaintiff would have earned on the additional funerals in the but-for world is the difference between the incremental revenue for each funeral and the incremental cost for each funeral. In the section below, I calculate the incremental revenue each Plaintiff would have earned and the costs each Plaintiff would have incurred to provide the additional funerals absent the discrimination in allocation of removals.

³⁶ Many significant costs for a funeral home are fixed for significant changes in output. "Funeral homes handling a larger volume of funerals can more efficiently utilize expensive resources such as embalming, viewing, and ceremonial rooms – facilities whose costs are largely fixed, as they do not vary with the number of funerals handled." "Cemeteries and Mortuaries – Better Together or Apart?", David Harrington and Jaret Treber, *Regulation*, Winter 2012-2013, pp. 40-47, at p. 45.

³⁷ I interviewed Lasha August, Helen Evans, and Sonya Barnes during my analysis. The contents of those interviews were summarized in affidavits for each person, which are attached as Appendix D to my July 31, 2017 report.

VI. Damages to each Plaintiff

a. Richmond-August Funeral Home

Based on the charts and assuming that removals would have been equitably allocated, I calculate that Richmond-August should have had an additional 78 non-pauper removals from January 2012 through June 2016. Each of these removals would have earned the funeral home \$150 which would have resulted in \$11,700 of additional revenue to the funeral home.

As discussed above, the evidence from the Richmond-August Funeral Home and deposition testimony is that very few removal cases are transferred out to another funeral home. I assume that Richmond-August would have performed funerals for 90% of the non-pauper cases where they provided the removal. Therefore, Richmond-August should have performed an additional 70 funerals.

I used profit and loss statements³⁸ and case reports³⁹ provided by Richmond-August Funeral Home to calculate the incremental costs and revenue they would have incurred on the additional funerals they would have provided absent the discrimination. I found that each additional funeral would generate approximately \$5,100 in revenue and \$2,100 in incremental costs. Therefore, each additional funeral would bring in approximately \$3,000 in profit. The calculations are shown in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report. The 70 additional funerals would have earned an additional \$210,000 in profits for Richmond-August.

³⁸ P004533-004541 Richmond-August 2011-2015 Profit Loss.

³⁹ P004508-0045515 Richmond-August 2011-2016 Case Report for At-Need Contracts Misc. Invoices.

The damages calculated above are a result of the direct funeral revenue Richmond-August would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

Richmond-August also incurred damages due to the loss of advertising and promotion coming from the additional removals. In 2011 and 2012 Richmond-August performed at least seven⁴⁰ funerals at zero charge in order to advertise their services in the community.⁴¹ These seven funerals totaled \$26,870 in credits. If, instead, Richmond-August was already performing funerals for the removals they should have received, they would have most likely been able to avoid offering free services. In addition, from 2012 through 2015 Richmond-August spent over \$8,000 on advertising.⁴² At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

b. Lockett Williams Mortuary

Based on the charts and assuming that removals would have been equitably allocated, I calculate that the Lockett Williams Mortuary should have had an additional 70 non-pauper removals between January 2012 and June 2016. Each of these removals would have paid the funeral home \$150 which would have resulted in \$10,500 in additional revenue to the funeral home.

⁴⁰ There are seven cases with a zero for “Grand Total”. P004599-004605 - Richmond August Sales By Contract Detail Report.

⁴¹ Deposition of Lasha August, p. 77.

⁴² P004533-004541 Richmond-August 2011-2015 Profit Loss.

As discussed above, the evidence demonstrates that most non-pauper removals result in the funeral home providing a funeral. I again conservatively assume that 90% of the additional removals would result in a funeral for Lockett Williams. Therefore, the additional 70 removals would have resulted in an additional 63 funerals.

I used Federal Income Tax form 1120⁴³ provided by Lockett Williams to calculate the incremental costs and revenue they would have incurred on the additional funerals they would have provided absent the discrimination. The allocations are shown in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report. I found that each additional funeral would generate approximately \$5,000 in revenue and \$2,300 in incremental costs. Therefore, each additional funeral would bring in approximately \$2,700 in profit. The 63 additional funerals would have earned an additional \$170,100 in profit for Lockett Williams.

The damages calculated above are a result of the direct funeral revenue Lockett Williams would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

Lockett Williams also incurred damages due to the loss of advertising and promotion coming from the additional removals. From 2012 through 2015 Lockett Williams spent almost \$14,000 on advertising.⁴⁴ At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

⁴³ P005399-005405, P005406-005416, P005417-005431, P005432-005447.

⁴⁴ See Table for Lockett Williams in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report.

c. J.T. Hall Funeral Home

Based on the charts and assuming that removals would have been equitably allocated, I calculate that the J.T. Hall Funeral Home should have had an additional 78 non-pauper removals between January 2012 and June 2016. Each of these removals would have paid the funeral home \$150 which would have resulted in \$11,700 in additional revenue to the funeral home.

As discussed above, the evidence demonstrates that most removals result in the funeral home providing a funeral. I again conservatively assume that 90% of the additional removals would result in a funeral for J.T. Hall. Therefore, the additional 78 non-pauper removals would have resulted in an additional 70 funerals between January 2012 and June 2016.

I used Federal Income Tax form 1120⁴⁵ provided by J.T. Hall in order to calculate the incremental costs and revenue they would have incurred on the additional funerals they would have provided absent the discrimination. The allocations are shown in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report. I found that each additional funeral would generate approximately \$5,100 in revenue and \$2,600 in incremental costs. Therefore, each additional funeral would bring in approximately \$2,500 in profit. The 70 additional funerals between January 2012 and June 2016 would have earned an additional \$175,000 in profit for J.T. Hall.

The damages calculated above are a result of the direct funeral revenue J.T. Hall would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue

⁴⁵ P002769-002782, P002783-002795, P002796-002813.

due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

J.T. Hall also incurred damages due to the loss of advertising and promotion coming from the additional removals. From 2012 through 2016 J.T. Hall spent over \$5,400 on advertising.⁴⁶ At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

d. Hartwell Family Funeral Home

Based on the charts and assuming that removals would have been equitably allocated, I calculate that the Hartwell Family Funeral Home should have had an additional 66 non-pauper removals from January 2012 through June 2016. Each of these removals would have paid the funeral home \$150 which would have resulted in \$9,900 in additional revenue to the funeral home.

As discussed above, the evidence demonstrates that most removals result in the funeral home providing a funeral. I again conservatively assume that 90% of the additional removals would result in a funeral for Harwell. Therefore, the additional 66 non-pauper removals would have resulted in an additional 59 funerals.

I used Profit and Loss Statements⁴⁷ provided by Hartwell to calculate the incremental costs and revenue they would have incurred on the additional funerals they would have provided absent the discrimination. The allocations are shown in Appendix C, which is the same as Appendix C of my July 31, 2017 Report. I found that each additional funeral would generate approximately \$3,800 in revenue and \$2,400 in

⁴⁶ See Table for J. T. Hall in Appendix C of my July 31, 2017 Report.

⁴⁷ P004848-P004850, P002674-P002676, P002627-P002629.

incremental costs. Therefore, each additional funeral would bring in approximately \$1,300 in profit. The 59 additional funerals in 2012-2016 would have earned an additional \$76,700 in profit for Hartwell.

The damages calculated above are a result of the direct funeral revenue Hartwell would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

Hartwell also incurred damages due to the loss of advertising and promotion coming from the additional removals. From 2012 to 2014 Hartwell spent over \$9,000 on advertising.⁴⁸ At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

e. Marshall Funeral Home

Based on the charts and assuming that removals would have been equitably allocated, I calculate that the Marshall Funeral Home should have had an additional 70 non-pauper removals from January 2012 through June 2016. Each of these removals would have paid the funeral home \$150 which would have resulted in \$10,500 in additional revenue to the funeral home.

As discussed above, the evidence demonstrates that most removals result in the funeral home providing a funeral. I again conservatively assume that 90% of the additional removals would result in a funeral for Marshall. Therefore, the additional 70

⁴⁸ P004848, P002674.

non-pauper removals would have resulted in an additional 63 funerals from January 2012 through June 2016.

At this time, I have 1040 Income Tax Forms for Marshall for the years 2009-2012 and tax summaries for 2013-2014. The allocations are shown for 2011-2014 in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report. For 2012 I found that 69% of Marshall's costs were variable while 31% were fixed. The State of Mississippi collects information on what funeral home is listed on a death certificate.⁴⁹ This data shows that Marshall provided services to 262 decedents in 2012 and 239 in 2013. Based on Marshall's 2012-2014 financial data, I found that each additional funeral would generate approximately \$2,500 in revenue and \$1,700 in incremental costs. Therefore, each additional funeral would bring in approximately \$800 in profit. The 63 additional funerals between January 2012 and June 2016 would have earned an additional \$50,400 in profit for Marshall.

The damages calculated above are a result of the direct funeral revenue Marshall would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

Marshall also incurred damages due to the loss of advertising and promotion coming from the additional removals. From 2012 through 2014 Marshall spent almost \$50,000 on advertising.⁵⁰ At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

⁴⁹ Funeral homes deaths by race, 001587-001604.

⁵⁰ See Table for Marshal in Appendix 3 of my July 31, 2017 Report.

f. Dickey Brothers Memorial Funeral Home

I have 1040 Income Tax forms for Dickey Brothers for the years 2012-2015.⁵¹ I allocated the costs between variable and fixed costs and those allocations are shown in Appendix C of my report, which is the same as Appendix C of my July 31, 2017 Report. I found that each funeral generated on average approximately \$5,100 in revenue and \$3,600 in incremental costs. Therefore, each funeral yielded approximately \$1,500 in revenue to cover fixed costs and each additional funeral would have yielded \$1,500 in profit.

Based on the charts, Dickey Brothers received one removal from 2012 through 2016. During 2012-2015 Dickey Brothers provided 15 funerals.⁵² Using an equal allocation of removals, Dickey Brothers should have been offered an additional 80 removals between January 2012 and June 2016. As discussed above, the evidence demonstrates that most removals result in the funeral home providing a funeral. I again conservatively assume that 90% of the additional removals would result in a funeral for Dickey Brothers. Therefore, the additional 80 non-pauper removals would have resulted in an additional 72 funerals.

As a result of the equitable distribution in removals in the but-for world, Dickey Brothers should have earned an additional \$367,200 in revenue from January 2012 through June 2016 (\$5,100 per funeral multiplied by 72 funerals). At this time, I do not have sufficient data to determine what capital and expansion costs, if any, Dickey Brothers would have had to incur to accommodate the significant increase in the number of removals, and funerals, the equitable allocation of removals would entail. These costs

⁵¹ P004606-P004618, P001023-001029, P001039-001047, P001055-001070, P001079-001099.

⁵² P001080-85, 1088, 1091-1099.

will have to be subtracted from the increased revenue above to determine profit and, therefore, damages, due to direct funeral revenue.

The damages calculated above are a result of the direct funeral revenue Dickey Brothers would have earned from the additional removals. It does not include the additional damages due to the loss of follow-on funerals from word-of-mouth advertising resulting from those funerals. As discussed above, damages from the loss of follow-on revenue due to word-of-mouth advertising could be an additional 5% of the damages for the loss of direct funeral revenue.

Dickey Brothers also incurred damages due to the loss of advertising and promotion coming from the additional removals. In 2014 and 2015 Dickey Brothers spent almost \$2,500 on advertising.⁵³ At least some part of the advertising costs could have been replaced by the visibility generated by the additional removals.

VII. Damages Per Case

The damages can be measured in five different categories: 1) the direct payment from the County for the autopsies and pauper's burials; 2) the direct revenue lost from each removal; 3) the profits from providing funeral services to the families of a large proportion of decedents that arrive as a removal; 4) the profits from the increased number of funerals that would be provided to friends and family of the decedents through word-of-mouth advertising; and, 5) the value of the advertising and promotion resulting from providing removal services. Each of these forms of damages are separate and distinct and total damages to each Plaintiff are the sum of the different categories. No figure has been placed on the advertising and promotional value.

⁵³See Table for Dickey Brothers in Appendix C in my report, which is the same as Appendix C of my July 31, 2017 Report.

The damages for each Plaintiff per case is as follows:

All cases: \$150 removal fee

Pauper cases: Additional \$500 burial/cremation

Autopsy cases: Additional \$200

Profit for conducting funeral services plus 5% follow-on funeral earnings:

Hartwell: \$1,300 (funeral services) + \$65 (follow-on)

Marshall: \$800 (funeral services) + \$40 (follow-on)

Lockett-Williams: \$2,700 (funeral services) + \$135(follow-on)

J.T. Hall: \$2,500 (funeral services) + \$125 (follow-on)

Richmond-August: \$3,000 (funeral services) + \$150 (follow-on)

Dickey Brothers: \$1,500 (funeral services) + \$75 (follow-on)

VIII. Total Damages

If all of the cases in the charts were cases where the Coroner made the funeral home choice, and assuming that a rotational system were instead used for those cases, the calculated damages to each of the Plaintiffs is summarized in Table 7.

Table 7
Damages Summary

Funeral Home	Removal	Autopsy	Pauper	Funeral	Follow-On	Advertising	Total
Hartwell	10,650	11,050	2,000	76,700	3,835	TBD	104,235
Marshall	11,100	11,450	1,500	50,400	2,520	TBD	76,970
Lockett Williams	11,400	11,050	2,500	170,100	8,505	TBD	203,555
J.T. Hall	12,450	12,250	2,000	175,000	8,750	TBD	210,450
Richmond-August	12,600	12,250	2,500	210,000	10,500	TBD	247,850
Dickey Brothers	12,900	12,450	2,500	TBD	TBD	TBD	27,850
Total	71,100	70,500	13,000	682,200	34,110	TBD	870,910

Sources: Tables 4-6 and Appendix C.

I have calculated damages to each of the six Plaintiffs in cases involving autopsies, release-of-body forms, and indigent decedents between January 2012 and June 2016. This does not imply that there were no damages to Plaintiffs prior to 2012 or after June 2016. The Coroner has been following the same allegedly discriminatory policy of allocating removals for over twenty years.⁵⁴ I assume that absent that policy, the Plaintiff funeral homes would have had many more removals over the same period. I start calculating damages from 2012 because I do not have available data on removals prior to 2012. Assuming that the number of removals, and the distribution of those removals across the eight funeral homes in Harrison County, are not significantly different in earlier years, annual damages to the Plaintiffs are likely similar to those from 2012 through 2016, described above.

⁵⁴ Hargrove Deposition pp. 201-202, 265-266

John M. Gale

April 08, 2018

John M. Gale

Date

Expert Report of John M. Gale, Ph.D.

April 8, 2018

Appendix A

Curriculum Vitae

JOHN M. GALE

Office

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Education

Ph.D., Economics, University of Wisconsin – Madison, 1997

Dissertation: “Three Essays in Industrial Organization: Price Wars as Signals in Repeated Games; Modeling Learning in the Ultimatum Game; Discounting and Subgame Perfection in the Two-Stage Ultimatum Game.”

Committee: Larry Samuelson (chair), Raymond Deneckere and Yeon-Koo Che.

M.S. Economics, University of Wisconsin – Madison, 1992

B.S. Physics and Economics, Beloit College, 1985

Recent Testimony

- Testimony at deposition on behalf of Plaintiff. *Nspire Sports League, LLC, Plaintiff, vs. IFBB Professional League, et al., Defendants.* United States District Court Eastern District of Virginia, Civil No. 1:16-cv-00232, September 9, 2016.
- Testimony at deposition on behalf of Plaintiff. *Estate of Jerome R. Mikulski, et al, Plaintiffs, vs. Cleveland Electric Illumination Company, et al, Defendants.* Court of Common Pleas Cuyahoga County, Ohio Civil Division, Case Number: CV-01-490019. June 23, 2015.
- Testimony at preliminary injunction hearing on behalf of Defendant. *Collier HMA Physician Management, LLC d/b/a Physicians Regional Medial Group, a Florida limited liability company, Plaintiff, v. Brian Menichello, M.D., an individual, Defendant.* Circuit Court of the

Twentieth Judicial Circuit, In and For Collier County, Florida, Case No: 11-2014-CA-002817-001-XX, Spring 2015.

Professional Experience

Vice President, Economists Incorporated,
Washington, DC (October, 2003 – Present)

- Submitted expert report calculating damages to entrant resulting from anticompetitive practices in professional and amateur body building contests. Testimony at deposition, Fall 2016.
- Estimated damages to a health insurer due to post-merger price increases by hospitals in Illinois, Fall 2016.
- Estimated market prices for hospital services on behalf of a Texas hospital during price negotiations with a health insurer, Summer 2016.
- Submitted expert reports addressing class certification issues in electric utility stock distributions in Ohio. Testimony at deposition, Spring, 2015.
- Testimony in Florida State Court on feasibility of estimating damages in physician markets during preliminary injunction hearing to enforce a non-compete clause in a physician employment contract, Spring 2015.
- Analyzed chiropractic services markets and insurer contracts on behalf of Advanced Chiropractic in North Carolina.
- Analyzed ambulatory surgery markets and allegations of the exercise of market power in Colorado on behalf of defendant Centura.
- Analyzed the competitive impact of merger and divestitures associated with Reynolds American's acquisition of Lorillard.
- Analyzed physician and hospital services markets on behalf of St. Luke's Health System in Idaho.
- Analyzed the competitive impact of a hospital acquisition in North Carolina on behalf of the acquiring party during Hart-Scott-Rodino review.
- Analyzed anesthesiologist and anesthesiology services markets on behalf of a hospital system in Mississippi.

- Analyzed nephrologist and dialysis service markets on behalf of a hospital system in Georgia.
- Analyzed competition among providers of pharmacy services to long-term care facilities.
- Coauthored regulatory filing to the Federal Communications Commission in cable television interface standard (Allvid) proceeding.
- Analyzed the competitive impact of a merger of Pipe Tobacco manufacturers during US Department of Justice Hart-Scott-Rodino review.
- Analyzed antitrust economic issues related to market structure, contracting behavior, and vertical relationships during investigation by Department of Justice of UPMC and Highmark in Pittsburgh on behalf of UPMC.
- Analyzed competitive impact of St. Elizabeth Medical Center acquisition of St. Luke Hospitals in the Kentucky suburbs of Cincinnati Ohio during Hart-Scott-Rodino review.
- Submitted expert report addressing class certification issues in consumer cellular telephone markets. Testimony at deposition, Spring, 2007.
- Submitted expert report evaluating cable television revenues as part of a music royalties negotiation.
- Research and analysis of antitrust issues raised by a merger in a travel services industry. Provided expert opinion on likelihood and scope of potential agency investigation to merging parties.
- Coauthored regulatory filings to the Federal Communications Commission in cable a-la-carte pricing proceeding for Viacom.
- Analyzed class certification and liability issues in New York foreign exchange litigation against MasterCard, Visa, and card-issuing U.S. Banks.
- Analyzed price effects of alleged collusion in southern California grocery markets, including large-scale econometric analysis of scanner data.

- Analyzed class certification and liability issues in pharmacy markets.
- Estimated damages due to attempted monopolization in specialized health care equipment service markets in the Southwest.
- Analyzed merger effects in hospital, physician networks, cigarette manufacturing, video rental, brewing, consumer hygiene, financial, and insurance markets.
- Statistical analysis of consumer product studies used in false advertising litigation.
- Merger simulation study of potential merger effects in white goods markets.

Senior Associate, The Brattle Group,
Washington, DC (January, 2001 – September, 2003)

- Authored regulatory filings to the Federal Communications Commission on cellular spectrum ownership caps, interactive television, and rules on television program exclusivity for cable companies.
- Developed a damages analysis which included a model of unilateral price effects arising from discriminatory input pricing in the Cellular Services Resale market employing a Logit demand model and implemented using Mathematica.
- Analyzed a private auction for a large capital asset to determine the effects of an agreement between the holder of a right-of-first refusal and an auction bidder for presentation in an international arbitration.
- Analyzed the market effects of a merger in the financial information services market under review by the Antitrust Division of the U.S. Department of Justice.

Visiting Assistant Professor, Mississippi University for Women,
Columbus, MS (August, 2000 – January, 2001)

- For the Business and Communications Division; teaching Business Finance and Introduction to Macroeconomics; faculty advisor to the TVA Investment Challenge.

Adjunct Faculty, Mississippi State University,
Starkville, MS (January, 2000 – August, 2000)

- For the Division of Continuing Education Masters of Business Administration Program teaching Economics for Business Majors.

Senior Associate, Charles River Associates Incorporated,
Washington, DC (September, 1994 – October, 1999)

- Econometric analysis and modeling of unilateral price effects arising from merger or changes in partial cross-ownership employing SAS and Mathematica.
- Modeling of merger effects in electricity markets including transmission constraints, local loads, and generation capacity.
- Regulatory filings on international long-distance reciprocity rules, retail availability of cable television set-top boxes, digital cable television transmission standards, and standard setting for digital radio.
- Management of multi-person, long-term litigation support projects in various industries, including: Telecommunications: cable television set-top boxes, television distribution, television programming, mobile communications, local telephone service; Newspaper Publishing; Consumer Products: consumer and industrial paper products, beer, pasta, feminine hygiene, candy, batteries, water purification; Biotechnology: genetically altered hybrid corn, medical devices; Professional Services: accounting, hospitals.

University of Wisconsin,
Madison, WI (August, 1989 – August, 1994)

- *Research Assistant*, under Larry Samuelson, Department of Economics; performed modeling and simulation of evolutionary stable equilibrium of the ultimatum game. (Fall, 1992 – Spring, 1994)
- *Teaching Assistant*, Department of Economics; taught Contemporary Economic Issues, Intermediate Microeconomics, Introduction to Microeconomics. (Fall, 1990 – Spring, 1992)
- *Project Assistant*, under John Miller, Waisman Center for Child Development; performed database programming for analysis of child language development. (Fall, 1989 – Summer, 1990)

Staff Scientist Optimetrics Inc.,
Las Cruces, NM (June, 1985 – August, 1989)

- For this optics research firm, performed laboratory and field optics research and scientific programming for data acquisition, analysis and presentation.

Presentations and Publications

[“Recent Performance of Medicare ACOs Does Not Indicate Universally Lower Costs or Improved Quality,”](#) with Lona Fowdur, *Economists Ink*, Fall 2015.

“Retail Payment Systems: Relative Merits of Cash and Payment Cards,” with Philip Nelson, Gale Mosteller, and Stephen Siwek, 2014.

[“A Closer Look at Bundled Discounting and Predation in United Regional,”](#) with David Argue, *Economists Ink*, Winter 2012.

“Statistical Significance at the Supreme Court,” *Economists Ink*, Fall 2011.

“Antitrust Markets and ACOs,” with David A. Argue, *CPI Antitrust Chronicle*, May 2011.

“*Omnicare*: The Rationality of Unilateral Actions and Proof of Antitrust Conspiracy,” with David Argue and Kent Mikkelsen, *Economists Ink*, Spring 2011.

“What Was Left Unsaid in *Omnicare* About Harm to Competition,” with David A. Argue and Kent W Mikkelsen, *Antitrust Healthcare Chronicle*, March 2011.

“Vertical Restraints and the Rule of Reason,” Presentation to the Competition Commission of India, October 27, 2010, U.S. Chamber of Commerce, Global Regulatory Cooperation Project, Washington, DC.

“Revenue Sharing Agreements: Do They Restrict Competition? Comment,” with Stephen Stockum and Su Sun, *Economics Committee Newsletter*, Antitrust Section of the American Bar Association, Volume 10, Number 1, Summer 2010.

“Economic Analysis of the Regulation of MVPD Navigation Devices,” with Michael G. Bauman. Submitted to the Federal Communications Commission on behalf of NCTA, *In the Matter of Video Device Competition, Implementation of Section 304 of the Telecommunications Act of 1996, Commercial Availability of Navigation Devices, Compatibility Between Cable Systems and Consumer Electronics Equipment*, MB Docket No. 10-91, CS Docket No. 97-80, PP Docket No. 00-67, July 2010.

“Class Certification and Rule of Reason Testing of RPM,” *Economists Ink*, Fall 2009.

“The Widening Scope of Simulation Analysis,” *Economists Ink*, Winter 2006.

“An Apparent Lack of Price Competition is not Proof of Conspiracy,” *Economists Ink*, Fall 2006.

“Using Simulation Models in Estimating Lost Profits,” *Economists Ink*, Winter 2004.

“Why a Box of Crayons Has Many Colors, and the ‘Cable Tax’ is Not a Tax, Why Contract Confidentiality Promotes Competition and Why the News Corp Retransmission Consent Conditions Don’t Apply to Other Broadcast Networks,” with Bruce Owen. Submitted to the Federal Communications Commission on behalf of Viacom, *À La Carte and Themed Tier Programming and Pricing Options for Programming Distribution on Cable Television and Direct Broadcast Satellite Systems*, MB Docket No. 04-207, August 2004.

“Cable Networks: Bundling, Unbundling, and the Costs of Intervention,” with Bruce Owen, submitted to the Federal Communications Commission on behalf of Viacom, *À La Carte and Themed Tier Programming and Pricing Options for Programming Distribution on Cable Television and Direct Broadcast Satellite Systems*, MB Docket No. 04-207, July, 2004.

“Simulated Damages,” Conference on Calculating & Proving Patent Damages, Law Seminars International, Reston, Virginia, June 14, 2004.

“Simulated Damages,” Recent Developments in the Estimation of Damages in Intellectual Property Cases: The Use of Economic Simulation Models, Brown Bag, American Bar Association Antitrust Section Intellectual Property Committee and American Bar Association Intellectual Property Section Antitrust Committee, Washington, DC, December 11, 2003.

“An Economic Assessment of the Exclusive Contract Prohibition Between Vertically Integrated Cable Operators and Programmers,” with Jonathan M. Orszag and Peter R. Orszag. Submitted to the Federal Communications Commission on behalf of EchoStar Satellite Corporation and DIRECTV, Inc. *Federal Communications Commission Notice of Proposed Rulemaking in the Matter of Implementation of the Cable Television Consumer Protection and Competition Act of 1992, Development of Competition and Diversity in Video Programming Distribution: Section 628(c)(5) of the Communications Act: Sunset of Exclusive Contract Prohibition*. CS Docket No. 01-290. January, 2002.

“Are Spectrum Limits Needed to Preserve Competition?” with Marius Schwartz. Submitted to the Federal Communications Commission on behalf of Cellular Telecommunications and Internet Association. *2000 Biennial Regulatory Review Spectrum Aggregation Limits for Commercial Mobile Radio Services*, WT Docket No. 01-14, Notice of Proposed Rulemaking (rel. Jan. 23, 2001), April 13, 2001.

“The Appropriateness of Nondiscriminatory Access Regulation for Interactive Television,” with Marius Schwartz. Submitted to the Federal Communications Commission on behalf of National Cable Television Association. *Nondiscrimination in*

the Distribution of Interactive Television Services Over Cable, CS Docket No. 01-7, Notice of Inquiry (rel. Jan. 18, 2001), March 19, 2001.

“Standard Setting for Digital Radio,” with Stanley M. Besen. Submitted to the Federal Communications Commission on behalf of USA Digital Radio Partners, L.P. *Petition for Rulemaking In the Matter of Amendment of Part 73 of the*

Commission’s Rules to Permit the Introduction of Digital Audio Broadcasting in the AM and FM Broadcast Services, October 7, 1998.

“A Further Economic Analysis of the Commercial Availability of ‘Navigation Devices’ Used in Multichannel Video Programming Systems,” with Stanley M. Besen. Submitted to the Federal Communications Commission on behalf of General Instrument Corporation. *In the Matter of Implementation of Section 304 of the Telecommunications Act of 1996, Commercial Availability of Navigation Devices*, CS Docket No. 97-80, June 23, 1997.

“An Economic Analysis of the Commercial Availability of ‘Navigation Devices’ Used in Multichannel Video Programming Systems,” with Stanley M. Besen. Submitted to the Federal Communications Commission on behalf of General Instrument Corporation. *In the Matter of Implementation of Section 304 of the Telecommunications Act of 1996, Commercial Availability of Navigation Devices*, CS Docket No. 97-80, May 16, 1997.

“Understanding Econometric Analysis of the Price Effects of Mergers Involving Differentiated Products,” with T. Overstreet and J. Keyte. *Antitrust*, Vol. 10, No. 3, Summer 1996.

“A Game-Theoretic Analysis of the FCC’s Proposed Reciprocity Rule,” with Stanley M. Besen. Submitted to the Federal Communications Commission on behalf of Sprint Communications Company L.P. *In the Matter of Market Entry and Regulation of Foreign-Affiliated Entities*, IB Docket No. 95-22, RM-8355, RM-8392, April 11, 1995.

“Learning to be Imperfect: The Ultimatum Game,” with K. Binmore and L. Samuelson. *Games and Economic Behavior*, Vol. 8, No. 1, January, 1995.

“Directed Energy Warfare: Advances in Protective Armor Materials” (SECRET) with J. Perkins, P. Yip, C. Pergantis, J. Walkinshaw, and R. Brewer. Proceedings of the 1990 Army Science Conference, Durham, 1990.

Expert Report of John M. Gale, Ph.D.

April 8, 2018

Appendix B

Documents Reviewed

1. Complaint
2. Gary Hargrove Deposition
3. Eddie Hartwell Deposition
4. Pamela Dickey Deposition
5. Helen Evans Deposition
6. Theodore Williams Deposition
7. Anthony Marshall Deposition
8. Gina Marshall Deposition
9. Lasha August Deposition
10. Rick August Deposition
11. Jonathan August Deposition
12. P005500-005537 US Census Bureau Data
13. 1587-1679 funeral home deaths by race 2012-2016
14. 0001-0877 County Cash Disbursement Ledgers

Dickey Brothers Tax and Business Records

15. P001015-001099
16. P004606-P004654

Hartwell Tax and Business Records

17. P004655- P004861
18. P002449-002579
19. P002592-002731

JT Hall Tax and Business Records

20. P002751-P002826
21. P004862-P005398

Lockett Williams Tax and Business Records

22. P005399-P005447
23. P007486-P007493

Marshall Tax and Business Records

24. P004378-004507
25. P005448-P005476
26. P005538-P005549
27. P007505-P007514
28. P007521-7522

Richmond August Tax and Business Records

- 29. P004508-004515
- 30. P004533-004605
- 31. P005477-P005499

Additional References

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- 39. Jim McQuaid, Boston University Dissertation, 2013, available at: <http://gradworks.umi.com/36/10/3610476.html>.
- 40. 45. "How to Prove (And How not to Prove) Lost Profits Damages", Chapter 7,
- 41. Recovery of Damages for Lost Profits, 6th Edition, Volume 2, Robert Dunn, Lawpress, 2005.
- 42. "Calculation of Lost Profits Damages", Chapter 6, Recovery of Damages for Lost Profits, 6th Edition, Volume 1, Robert Dunn, Lawpress, 2005
- 43. Managerial Economics, Third Edition, Paul Keat and Philp Young, Prentice Hall, 2000.
- 44. Intermediate Microeconomics, Hal Varian, 7th Edition, W.W. Norton & Company, 2006.
- 45. "Cemeteries and Mortuaries – Better Together or Apart?", David Harrington and Jaret Treber, *Regulation*, Winter 2012-2013.

Additional Documents Reviewed

- 46. Summary of 46 Pauper/Indigent Cases P8012 (Pauper files), and Excel version
- 47. Summary of Autopsy Cases P7957-67 (Autopsy files), and Excel version.
- 48. Summary of Cases where the Coroner or His Deputies Signed a Body of Release form P7973-80 ("ROB" files), and Excel version.

I received the following, but they were not utilized in this report

- 49. Summary of Cases where the Coroner or His Deputies Signed a Body Release form with "family" preference information (P7969-73)

50. Summary of 42 Pauper/Indigent Cases (P7968)

51. Tables of the Pauper, Autopsy, and ROB charts (P8008-11 & P8013)

Expert Report of John M. Gale, Ph.D.

April 8, 2018

Appendix C

Income Expense Summary Tables

Table A1
Richmond-August Analysis

		2015	2014	2013	2012	Total
Sales		282,337	206,735	197,185	222,556	908,813
Other Income		0.9		2.2	0.3	3
COG	Variable	47,980	44,616	40,553	73,970	207,118
Total Income		234,359	162,118	156,634	148,587	701,698
Accountant Fees	Fixed	1,775	590	1,093	500	3,957
Advertising & Promo	Fixed	8,281	11,108	7,065	8,308	34,763
Answering Service	Fixed	1,878	1,139	627	871	4,515
Auto Insurance	Fixed	4,036	6,214	7,446	4,111	21,806
Auto Repair/ Maint.	Fixed	6,824	2,804	2,967	2,395	14,990
Auto Tags	Fixed	1,005	446	943	314	2,708
Automobile Gas	Variable	3,332	4,077	2,437	1,936	11,783
Automobile Lease	Fixed	11,102	12,692	18,045	17,104	58,942
Automobile Taxes	Fixed				650	650
Bad Debt	Variable	51,649	(25,854)	650		26,445
Bank Service Charges	Variable	124	303	982	277	1,686
Building Maint.	Fixed	8,318	2,014	1,087	1,480	12,899
Building Rent	Fixed	39,500	55,000	60,000	43,345	197,845
Building Utilities	Fixed	3,513	5,703	4,144	3,289	16,649
Business License Fees	Fixed	835	1,344	513		2,692
Cable One	Fixed	4,068	4,310	3,679	2,884	14,941
Charitable Donation	Variable	1,500	3,301	7,923	350	13,074
Client-Family Meal	Variable	250	47	106	38	441
Contract Labor	Variable	30,269	21,301	20,855	14,115	86,540
Credit Card Fee	Variable		182		629	811
Depreciation Expense	Fixed	2,185				2,185
Dues & Subscriptions	Fixed	743				743
Employee Meals	Variable	2,146	135	170	269	2,720
Equipment repair	Variable	109	195	475		779
Expense - Printing	Fixed	782	619	617		2,019
Expense - Professional Fees	Fixed	162	1,451	122	1,374	3,109
Furniture Tax	Fixed			378		378
Gifts Given	Variable	372	528	165	1,140	2,205
Guaranteed Payments	Fixed			5,166		5,166
Insurance Processing	Fixed	475	1,790			2,265
Interest Expense	Fixed	3,825				3,825
Life Insurance Prem	Fixed	987	624			1,612
Merchant Service Charge	Fixed	148	132	579		859
Misc Expense	Variable	1,388	(1,250)	371	2,536	3,046
Office Equipment	Fixed	1,221	250	260		1,731
Office Supplies	Fixed	5,123	3,175	3,074	2,852	14,224
Pastor's Offering	Variable		300	250		550
Payroll Expenses	Fixed	8,074				8,074
Payroll Processing	Fixed	285				285
Postage & Mailing	Fixed	288	54	177	152	671
Reconciliation Discrepancies	Variable			(8,191)	521	(7,670)
Renter's Ins	Fixed	433				433
Telephone	Fixed				365	365
Travel Expense	Fixed	516	446	60	60	1,083

Table A1
Richmond-August Analysis

		2015	2014	2013	2012	Total
Uncategorized Expense	Variable	4,971	(25)			4,946
Uniforms Expense	Fixed	1,938	447	406	2,202	4,993
Other Expenses	Variable		872	4,472	13,341	18,685
Total Cost		262,409	161,082	189,667	201,379	814,537
Taxable Income		19,928.78	45,653	7,520	21,177	94,279

	2015	2014	2013	2012	Total
Total Variable Cost	144,089	48,729	71,220	109,122	373,161
Total Fixed Cost	118,320	112,352	118,447	92,257	441,376
Share Variable	55%	30%	38%	54%	
Share Fixed	45%	70%	62%	46%	
Cases	53	51	40	34	178
Contracts	53	49	41	32	175
Income/Case	5,327.12	4,053.62	4,929.62	6,545.78	5,106
Variable Cost/Case	2,718.67	955.48	1,780.50	3,209.48	2,096
Fixed Cost/Case	2,232.46	2,202.99	2,961.17	2,713.44	2,480
Margin/Case	2,608.45	3,098.14	3,149.12	3,336.29	3,009
Income/Contract	5,327.12	4,219.07	4,809.38	6,954.89	5,193
Variable Cost/Contract	2,718.67	994.48	1,737.07	3,410.08	2,132
Fixed Cost/Contract	2,232.46	2,292.91	2,888.94	2,883.03	2,522
Margin/Contract	2,608.45	3,224.60	3,072.31	3,544.81	3,061

Sources: P004508-004515 Richmond-August 2011-2016 Case Report for At-Need Contracts, Misc. Invoices
P004599-004605 - Richmond August Sales By Contract Detail Report
P004533-004541 Richmond-August 2011-2015 Profit & Loss

Table A2
Lockett Williams Analysis

		2015	2014	2013	2012	Total
Sales	Variable	570,766	461,820	442,163	512,668	1,987,417
COG		80,616	85,203	86,451	96,106	348,376
Other Income			331	96		427
Interest				59	111	170
Total Income		490,150	376,948	355,867	416,673	163,9638
Officer Comp	Fixed	68,041	54,103	66,277		188,421
Salaries and wages	Fixed	65,060	55,145	53,405	144,042	317,652
Repairs and Main	Variable	5,520	3,080	2,158	1,729	12,487
Rents	Fixed	38,621	26,532	14,556	492	80,201
Taxes and Licenses	Fixed	14,702	23,197	16,704	20,319	74,922
Interest	Variable	37	53	45	490	625
Charitable Contributions	Variable	607				607
Depreciation	Fixed	19,269	14,484	13,229	10,729	57,711
Advertising	Fixed	5,740	2,482	3,584	2,147	13,953
Pension	Fixed		250			250
Answering Service	Fixed	2,491	3,590	1,729		7,810
Auto Expense	Fixed	1,334	3,364	3,681		8,379
Bank Service charge	Variable	1,421	4,602	3,108		9,131
Cemetery	Variable	10,157	8,250	6,500		24,907
Commissions	Variable	600				600
Computer and Internet	Fixed	127		1,060		1,187
Consulting expense	Fixed	2,438	3,488			5,926
Continuing education	Fixed	286				286
Contract labor	Variable	69,038	54,398	38,776		162,212
Credit card fees	Fixed	696				696
Cremation	Variable	10,433	9,575	6,252		26,260
Death Certificates	Variable	4,672	4,018	3,250		11,940
Dues & Subscriptions	Fixed	350		413		763
Florists	Variable	15,545	9,326	6,238		31,109
Insurance	Fixed	13,475	14,350	8,395		36,220
Janitorial	Fixed			199		199
Lawn Care	Fixed	910	1,035	1,280		3,225
Licenses & Permits	Fixed	17	1,184	380		1,581
Linen/cleaning	Fixed	1,126	1,380	1,171		3,677
Medicalwaste	Variable	5,618	2,868	3,378		11,864
Miscellaneous	Variable			51		51
Office expenses	Fixed	2,616	4,408	2,769		9,793
Obituary notice	Variable	9,735	3,104	5,944		18,783
Outside services	Variable	3,926	12,078	10,913		26,917
Other burial expenses	Variable	96				96
Pest control	Fixed		206			206
Postage	Fixed	428	522	650		1,600
Printing	Fixed	1,447	103	81		1,631
Professional fees	Fixed	11,086	7,192	4,984		23,262
Programs	Variable	394		394		788
Supplies	Variable	7,841	7,021	6,905		21,767
Telephone	Fixed	13,659	12,908	11,777		38,344
Transport	Variable	23,082	8,864	9,727		41,673

Table A2
Lockett Williams Analysis

		2015	2014	2013	2012	Total
Travel	Fixed			108		108
Uniforms	Fixed	360	2,010	(33)		2,337
Utilities	Fixed	6,403	8,139	8,660		23,202
Water	Fixed	447		644		1,091
50% of Meals and Ent.	Fixed	737	580	1,801		3,118
Total Cost		521,204	453,092	407,594	487,097	1,868,987
Taxable Income		49,562	9,059	34,724	25,682	119,027

		2015	2014	2013	2012	Total
Total Variable Cost		249,338	212,440	190,090	257,456	909,324
Total Fixed Cost		271,866	240,652	217,504	229,641	959,663
Variable Share		48%	47%	47%	53%	
Fixed Share		52%	53%	53%	47%	
Funerals		109	91	94	96	390
Revenue/Funeral		5,236.39	5,075	4,704	5,340	5,096
Variable Cost/Funeral		2,288	2,335	2,022	2,682	2,332
Fixed Cost/Funeral		2,494	2,645	2,314	2,392	2,461
Inremental Margin		2,949	2,740	2,682	2,658	2,764

Sources: P005399-P005405 Lockett Williams 2012 1120 Form (with attachments)
P005406-P005416 Lockett Williams 2013 1120 Form (with attachments)
P005417-P005431 Lockett Williams 2014 1120 Form (with attachments)
P005432-P005447 Lockett Williams 2015 1120 Form (with attachments)

Table A3
JT Hall Analysis

		2016	2015	2014	2013	2012	Total
Sales		143,460	178,654	206,023	212,171	166,847	907,155
COG	Variable	40,296	50,097	59,993	57,704	30,749	238,839
Interest			3,507				3,507
Form 4797	Fixed		(7,122)				(7,122)
Other Income			35,889				35,889
Total Income		103,164	160,831	146,030	154,467	136,098	700,590
Officer Compensation	Fixed	14,257	21,106	15,480	21,702	21,350	93,895
Repairs and Main	Variable	450	1,767	1,056	1,189	280	4,742
Rents	Fixed	5,113	3,287	2,800	12,021	2,556	25,777
Taxes and Licenses	Fixed	4,415	4,851	10,062	7,125	7,121	33,574
Interest	Variable		78			147	225
Charitable Contributions	Variable	126	289	-	127	-	542
Depreciation	Fixed	7,603	13,193	18,962	3,845	3,305	46,908
Advertising	Fixed	486	1,089	195	2,239	1,459	5,468
Employee Benefit	Fixed	4,548		5,827			10,375
Auto and Truck	Fixed	4,067	6,670	13,159	7,786	10,891	42,573
Autopsy			25		149	25	199
Bank Charges	Variable	746	1,342	826	851	634	4,399
Clothing for Deceased				556			556
Death Certificates	Variable	1,415	2,115	2,800	2,370	1,541	10,241
Dues and Subscriptions	Fixed	1,036	1,143	2,371	656	961	6,167
Floral Expense	Variable	1,124	400	455	1,704	192	3,875
Insurance	Variable	27,066	28,737	24,973	33,309	30,612	144,697
Janitorial	Fixed	128	64				192
Laundry and Cleaning	Fixed	1,540	1,592	1,540	1,421	1,142	7,235
Legal and Professional	Fixed	2,938	5,569	3,370	2,811	2,810	17,498
Meals and Entertainment	Variable	84	90	53	47	21	295
Miscellaneous	Variable		2,110	204			2,314
Music Rights	Variable				201	280	481
Funeral Tru	Variable					1	1
Obituaries	Variable	2,640	2,674	4,335	2,830	568	13,047
Office Expense	Fixed	1,047	1,358	1,338	945	608	5,296
Outside Services	Variable			2,275	6,075	2,375	10,725
Postage	Fixed	157	2,185	308	190	235	3,075
Printing	Fixed	1,123	1,737	1,792	1,973	1,953	8,578
Public Relations	Fixed	100	194	203	244	200	941
Security	Fixed	761	719	777	648	448	3,353
Seminars Workshops	Fixed			60	100		160
Supplies	Variable	680	532	860		11,450	13,522
Telephone	Fixed	11,878	17,421	17,036	16,544	14,307	77,186
Travel	Fixed	594	771	1,232	1,485	209	4,291
Utilities	Fixed	6,394	7,239	9,272	6,766	5,949	35,620
Waste Disposal	Variable	2,384	3,014	1,850	1,812	1,076	10,136
Total Cost		145,196	190,580	206,020	196,869	155,455	894,120
Taxable Income		(1,736)	27,470	3	15,302	11,392	52,431
		2016	2015	2014	2013	2012	Total
Total Variable Cost		77,011	93,270	100,236	108,368	79,804	458,689
Total Fixed Cost		68,185	97,310	105,784	88,501	75,651	435,431
Share Variable		53%	49%	49%	55%	51%	
Share Fixed		47%	51%	51%	45%	49%	
Funerals		30	39	36	43	30	178

Table A3
JT Hall Analysis

	2016	2015	2014	2013	2012	Total
Revenue/Funeral	4,782	4,581	5,723	4,934	5,562	5,096
Variable Cost/Funeral	2,567	2,392	2,784	2,520	2,660	2,577
Fixed Cost/Funeral	2,273	2,495	2,938	2,058	2,522	2,446
Incremental Margin	2,215	2,189	2,939	2,414	2,901	2,519

Sources: P002769-002782 JT Hall 2013 1120 Form (with attachments).pdf; P002783-002795 JT Hall 2014 1120 Form (with attachments)
P002796-002813 JT Hall 2015 1120 Form (with attachments).pdf; P002814-002817 JT Hall 2013 1040 Form
P002819-002822 JT Hall 2014 1040 Form.pdf; P002823-002826 JT Hall 2015 1040 Form
P005133-P005162 JT Hall 2012 Full Tax Return Documents (State and Federal)
P005201-P005223 JT Hall 2016 Full Tax Return Documents (State and Federal)
P005224-P005246 JT Hall 2016 Full Tax Return Documents (State and Federal)

Table A4
Hartwell Analysis

		2014	2013	2012	Total
Sales		195,972	162,708	158,366	517,047
COG	Variable	68,422	59,102	58,151	185,674
Total Income		127,546	103,606	100,215	331,372
Advertising and Promotion	Fixed	913	8,017	100	9,031
accounting	Fixed			350	350
ACCOUNTING TAX PREP	Fixed			3,000	3,000
Alarm	Fixed			513	513
Auto Insurance Expense	Fixed		1,287	1,725	3,011
Auto Rental	Variable	1,982	37		2,019
Automotive Repairs	Fixed	102	2,865	888	3,854
Fuel	Variable	5,860	5,567	4,106	15,533
Automobile Expense - Other	Variable	5,819	595	139	6,552
Automobile Expense • Other	Variable	36			36
Bank Service Charges	Variable	1,086	374	33	1,493
Waste Disposal	Variable	150		1,024	1,174
Business Licenses and Permits	Fixed	750	375	775	1,900
Charitable Contributions	Variable	25,677	18,839	1,626	46,141
Total Computer and Internet Expenses	Fixed			118	118
dry cleaning	Fixed	955	1,017	110	2,081
uniforms	Fixed	920	3,467	661	5,048
CLOTHING - Other	Fixed	2,489	287		2,777
Funeral Service Expense	Variable			4,071	4,071
Dues and Subscriptions	Fixed		330		330
Embalming Service	Variable		870		870
Equipment Rental	Variable	881	1,214		2,095
HEARSE RENTAL	Variable	150		300	450
Insuff Funds	Variable			203	203
iNSURANCE Premium Paid	Fixed	3,133	1,223	144	4,500
Lease Payment-Hearse	Fixed			5,710	5,710
Cleaning Supplies	Variable	543	823		1,367
Cosmetic/Hair Supply	Variable	376	156		532
Fluid and Embalming	Variable	2,195	3,017		5,212
Refreshments	Variable	876	585		1,461
Materials/Supplies - Other	Variable	2,911	2,399		5,310
Total Loan	Fixed			106	106
Loan Payment	Fixed			350	350
Total Meals and Entertainment	Variable	1,603	2,641	432	4,676
Merchandise Pick-up	Variable	265			265
Merchant Fees	Fixed	716	148		864
Misc. Expense	Variable	1,085	266	9,633	10,984

Table A4
Hartwell Analysis

		2014	2013	2012	Total
Office Expense	Fixed	1,095	1,595		2,690
Office Supplies	Fixed	1,570	3,484	273	5,327
Total Payroll Expenses	Fixed	11,000	16,369	42,472	69,840
portraits	Fixed			3,529	3,529
Total Postage and Delivery	Fixed	64	75	45	184
Printing and Reproduction	Fixed	3,399	1,102	241	4,742
Rent Expense	Fixed			5,243	5,243
Total Repairs and Maintenance	Fixed			1,075	1,075
Service fees	Fixed			585	585
Total Telephone Expense	Fixed	3,013	5,302	5,935	14,250
Accounting Tax Prep	Fixed	2,500	1,621		4,121
Answering Service	Fixed	100	393		493
Appraiser	Fixed		200		200
Attorney Fees	Fixed	137	750		887
Beautician	Variable	200	255		455
Catering	Variable		933		933
Body Pick-up	Variable	360			360
Clerical	Fixed	7,127	740		7,867
Embalmer/ Funeral Dir/Assistant	Variable	19,415	10,105		29,520
Grave Set-up	Variable	1,295	1,112		2,407
Photography	Variable	65			65
Preacher's Honorary	Variable	800			800
Security Alarm	Fixed	586	385		971
Professional Fees - Other	Fixed	1,215	9,312		10,527
Rent Expense	Fixed	6,074	6,601		12,675
Total Repairs and Maintenance	Fixed	4,935	4,260		9,194
SERVICE CHARGE	Fixed		13		13
Taxes - Property	Fixed	1,062	537		1,598
Travel Expense	Fixed	4,465	3,623	463	8,551
Total Utilities	Fixed	7,011	4,762	4,318	16,091
Total Cost		207,382	189,027	158,444	554,854
Taxable Income		(11,410)	(26,320)	(78)	(37,808)

	2014	2013	2012	Total
Total Variable Cost	142,051	108,889	79,718	330,659
Total Fixed Cost	65,331	80,138	78,726	224,196
Share Variable	68%	58%	50%	
Share Fixed	32%	42%	50%	
Funerals	47	58	31	136

Table A4
Hartwell Analysis

	2014	2013	2012	Total
Revenue/Funeral	4,170	2,805	5,109	3,802
Variable Cost/Funeral	3,022	1,877	2,572	2,431
Fixed Cost/Funeral	1,390	1,382	2,540	1,648
Incremental Profit/Funeral	1,147	928	2,537	1,371

Sources:

P004848-P004850 Hartwell 2012 Profit & Loss

P002674-002676 Hartwell 2013 Profit & Loss

P002627-002629 Hartwell 2014 Profit & Loss

Table A5
Marshall Analysis

		2014	2013	2012	2011	Total
Sales		617,523	589,250	621,932	499,153	2,327,858
COG	Variable	381,207	379,133	386,335	310,708	1,457,383
Total Income		236,316	210,117	235,597	188,445	870,475
Advertising	Fixed	4,304	9,813	17,057	18,438	49,612
Car and Truck Expenses	Fixed	8,831	9,858	26,787	38,268	83,744
Depreciation	Fixed	45,835	45,835	41,835	23,429	156,934
Insurance	Fixed	16,464	17,600	16,874	9,850	60,788
Equipment Repair	Variable	11,705	8,155			19,860
Interest	Fixed	42,728	27,781	15,081	20,710	106,300
Legal and Professional Services	Fixed	1,959	1,537	6,682	4,243	14,421
Office Expense	Fixed	3,829	3,750	7,764	15,843	31,186
Rent or Lease	Fixed			10,154	4,312	14,466
Repairs and Maintenance	Variable	8,460	6,776	17,189	5,355	37,780
Service	Variable	13,647	13,140			26,787
Supplies	Variable			13,993		13,993
Taxes and Licenses	Fixed	8,255	7,036	7,377	4,934	27,602
Utilities	Fixed	43,844	35,944	41,688	31,860	153,336
Other Expenses	Variable				823	823
Total Cost		591,068	566,358	608,816	487,950	2,254,192
Taxable Income		26,455	22,892	13,116	11,203	73,666
		2014	2013	2012	2011	Total
Total Variable Cost		415,019	407,204	417,517	316,886	1,556,626
Total Fixed Cost		176,049	159,154	191,299	171,887	698,389
Variable Share		70%	72%	69%	65%	
Fixed Share		30%	28%	31%	35%	
Funerals		234	239	262		735
Revenue/Funeral		2,639	2,465	2,374		2,488
Variable Cost/Funeral		1,774	1,704	1,594		1,687
Fixed Cost/Funeral		752	666	730		716
Inremental Margin		865	762	780		801

Sources: P005538-P005549 Marshall 2012 1040 Form (with attachments)
P005468-P005476 Marshall 2011 1040 Form (with attachments)
P007521-007522 - Marshall Funeral Home Income Statements

Table A6
Dickey Brothers Analysis

		2015	2014	2013	2012	Total
Sales		20,395	37,855	13,500	10,000	81,750
COG	Variable	6,152	-	8,753	3,597	18,502
Total Income		14,243	37,855	4,747	6,403	63,248
Advertising	Fixed	1,463	1,005			2,468
Car and Truck	Fixed	4,591	880	383	2,003	7,857
Contract Labor	Variable		4,000		500	4,500
Depreciation	Fixed	782			1,875	2,657
Insurance	Fixed			450	450	900
Rent or Lease	Fixed	2,600	8,086	1,890	1,800	14,376
Repairs and Main	Variable	1,555	3,174	600	749	6,078
Supplies	Variable	2,317	2,914			5,231
Taxes and Licenses	Fixed	391	405	530	350	1,676
Travel	Fixed	500		2,458	3,638	6,596
Utilities	Fixed	5,002	3,298	7,518	2,820	18,638
Wages	Fixed		9,528			9,528
Vaults	Variable	1,945	5,435			7,380
Burial Plots	Variable		1,000			1,000
Caskets	Variable		11,000			11,000
Copier lease	Fixed	2,431				2,431
Donations	Variable	400		883		1,283
Embalmer	Variable			1,500	1,525	3,025
Embalming Machine	Fixed				680	680
Aby Area Pest Control	Fixed			517	308	825
Safety and Alarm	Fixed			218	334	552
MS Funeral Board	Fixed				850	850
Printing	Fixed	1,590	4,600	857	1,200	8,247
Total Cost		31,719	55,325	26,557	22,679	136,280
Taxable Income		(11,324)	(17,470)	(13,057)	(12,679)	(54,530)
		2015	2014	2013	2012	Total
Total Variable Cost		12,369	27,523	11,736	6,371	57,999
Total Fixed Cost		19,350	27,802	14,821	16,308	78,281
Variable Share		39%	50%	44%	28%	
Fixed Share		61%	50%	56%	72%	
Contracts		3	8	3	2	16
Sales/Contract		6,798	4,732	4,500	5,000	5109
Variable Cost/Contract		4,123	3,440	3,912	3,186	3625
Fixed Cost/Contract		6,450	3,475	4,940	8,154	4893
Incremental Margin		2,675	1,292	588	1,815	1484

Sources: P004606-P004618 Dickey 2012 1040 Form (with attachments)
P001023-001029 Dickey 2013 1040 Form.pdf; P001039-001047 Dickey 2014 1040 Form
P001055-001070 Dickey 2015 1040 Form
P001079-001099 Dickey 2012-2016 Statements of Funeral Goods and Services

Expert Report of John M. Gale, Ph.D.

April 8, 2018

Appendix D

Affidavits

IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

THEODORE WILLIAMS, LOCKETT)	
WILLIAMS MORTUARY, INC., RICKY)	
AUGUST, LASHA AUGUST,)	
JONATHAN AUGUST, RICHMOND-)	
AUGUST FUNERAL HOME, LLC,)	
EDDIE HARTWELL, HARTWELL)	
FAMILY FUNERAL HOME, LLC,)	
ANTHONY MARSHALL, GINA)	
MARSHALL, MARSHALL FUNERAL)	
HOME, INC., PAMELA DICKY,)	
DICKY BROTHERS MEMORIAL)	
FUNERAL HOME, LLC, HELEN)	
EVANS, and J.T. HALL FUNERAL)	
HOME, INC.,	)	Case No. 1:16-cv-00266-KS-MTP
)	
Plaintiffs,	)	Hon. Keith Starrett
	)	District Judge
v.)	
	)	Hon. Michael T. Parker
GARY HARGROVE, in his individual	)	Magistrate Judge
capacity and his official capacity as)	
CORONER OF HARRISON COUNTY,	)	JURY TRIAL DEMANDED
the HARRISON COUNTY BOARD OF)	
SUPERVISORS, HARRISON)	
COUNTY, Mississippi, UNKNOWN)	
EMPLOYEES OF THE CORONER OF)	
HARRISON COUNTY, UNKNOWN)	
EMPLOYEES OF THE HARRISON)	
COUNTY BOARD OF SUPERVISORS,)	
and UNKNOWN EMPLOYEES OF)	
HARRISON COUNTY,)	
)	
Defendants.)	

DECLARATION OF HELEN EVANS

I, Helen Evans, pursuant to 28 U.S.C. § 1746, being over 18 years of age and competent to testify as to the matters stated in this Declaration, testify as follows:

1. I am over the age of 18 and am competent to testify to the matters stated below.
2. I am a partial owner of J.T. Hall's Funeral Home and am familiar with the operation of that business.
3. J.T. Hall's federal corporate tax returns, list certain business expenses as deductions in Statement 1.
4. Certain expenses described in Statement 1 are variable, meaning they depend on the number of services sold, while others are fixed, meaning that they do not change significantly based on the number of services sold.
5. The line item for "Insurance" represents JT Hall's costs for car insurance, property insurance, and other insurance expenses, and is a fixed cost.
6. The line item for "Telephone" includes the costs JT Hall's phones and internet as well as other expenses related to the phones, including advertisements in the phone book.
7. On JT Hall's 2012 Statement 1, the line-item for "Supplies" refers to the total amount spent on the corporate credit card for the year, which includes a variety of miscellaneous expenses such as casket bills, gasoline costs, and other variable expenses. After 2012, those items were more accurately categorized among the other categories of expenses.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge.

Helen Evans
Helen Evans

6/30/17
Date

**IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION**

THEODORE WILLIAMS, LOCKETT)	
WILLIAMS MORTUARY, INC., RICKY)	
AUGUST, LASHA AUGUST,)	
JONATHAN AUGUST, RICHMOND-)	
AUGUST FUNERAL HOME, LLC,)	
EDDIE HARTWELL, HARTWELL)	
FAMILY FUNERAL HOME, LLC,)	
ANTHONY MARSHALL, GINA)	
MARSHALL, MARSHALL FUNERAL)	
HOME, INC., PAMELA DICKY,)	
DICKY BROTHERS MEMORIAL)	
FUNERAL HOME, LLC, HELEN)	
EVANS, and J.T. HALL FUNERAL)	
HOME, INC.,	)	Case No. 1:16-cv-00266-KS-MTP
)	
Plaintiffs,	)	Hon. Keith Starrett
	)	District Judge
v.)	
	)	Hon. Michael T. Parker
GARY HARGROVE, in his individual	)	Magistrate Judge
capacity and his official capacity as)	
CORONER OF HARRISON COUNTY,	)	JURY TRIAL DEMANDED
the HARRISON COUNTY BOARD OF)	
SUPERVISORS, HARRISON)	
COUNTY, Mississippi, UNKNOWN)	
EMPLOYEES OF THE CORONER OF)	
HARRISON COUNTY, UNKNOWN)	
EMPLOYEES OF THE HARRISON)	
COUNTY BOARD OF SUPERVISORS,)	
and UNKNOWN EMPLOYEES OF)	
HARRISON COUNTY,)	
)	
Defendants.)	

DECLARATION OF LASHA AUGUST

I, Lasha August, pursuant to 28 U.S.C. § 1746, being over 18 years of age and competent to testify as to the matters stated in this Declaration, testify as follows:

1. I am over the age of 18 and am competent to testify to the matters stated below.
2. I am a partial-owner of the Richmond August Funeral Home and am familiar with the operation of that business.
3. Richmond-August prepares "Profit & Loss" statements each year, which describe various sources of income and costs.
4. Certain costs described on the Profit & Loss statements are variable, meaning they depend on the number of services sold.
5. The costs titled "Cremation" and "Embalming" "Insurance Assignment" "Remains Transfer" "Automobile Gas" "Charitable Donation" and "Contract Labor" are variable expenses.
6. "Miscellaneous expenses," covers multiple expenses, but typically refers to expenses such as refreshments for families in the limousine, office supplies, and minor vehicle and building maintenance disbursements, and are therefore variable.
7. "Gifts given" refers to expenses such as donations to pastors for honorariums and might more accurately be grouped as an advertising expense.
8. "Professional fees" are a fixed cost, and do not depend on the total number of services per year.
9. On the 2012 Profit & Loss statement, the category "Ask my accountant," likely refers to bad debt that was not collectable.
10. On the 2013 Profit & Loss statement, "Discount" and "Sales Discount" both refer to discounts in the price charged for a particular service.
11. After Richmond August opened, it began using a database to store information regarding each case it handles. Prior to the database, Richmond August used paper records.
12. That database produces certain reports, including one titled "Case Report."
13. On the "Contract Detail by Customer" report, some cases have a long gap between the "Death Date" and the "Contract Date." The gap is caused by a delay in transferring the case from the paper record to the database. In

those instances, the "Death Date" is a more accurate reflection of when that particular funeral took place. The "Contract Date" in those instances refers to when the case was added to the database.

14. The Case Report also lists certain cases as a "Ship In" or "Ship Out." "Ship In" means that the case was transferred from another funeral home. "Ship Out" means that the case was transferred to another funeral home.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge.

Lasha August
Lasha August

June 30, 2017
Date

**IN THE UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION**


THEODORE WILLIAMS, LOCKETT)	
WILLIAMS MORTUARY, INC., RICKY)	
AUGUST, LASHA AUGUST,)	
JONATHAN AUGUST, RICHMOND-)	
AUGUST FUNERAL HOME, LLC,)	
EDDIE HARTWELL, HARTWELL)	
FAMILY FUNERAL HOME, LLC,)	
ANTHONY MARSHALL, GINA)	
MARSHALL, MARSHALL FUNERAL)	
HOME, INC., PAMELA DICKY,)	
DICKY BROTHERS MEMORIAL)	
FUNERAL HOME, LLC, HELEN)	
EVANS, and J.T. HALL FUNERAL)	
HOME, INC.,	)	Case No. 1:16-cv-00266-KS-MTP
)	
Plaintiffs,	)	Hon. Keith Starrett
	)	District Judge
v.)	
	)	Hon. Michael T. Parker
GARY HARGROVE, in his individual	)	Magistrate Judge
capacity and his official capacity as)	
CORONER OF HARRISON COUNTY,	)	JURY TRIAL DEMANDED
the HARRISON COUNTY BOARD OF)	
SUPERVISORS, HARRISON)	
COUNTY, Mississippi, UNKNOWN)	
EMPLOYEES OF THE CORONER OF)	
HARRISON COUNTY, UNKNOWN)	
EMPLOYEES OF THE HARRISON)	
COUNTY BOARD OF SUPERVISORS,)	
and UNKNOWN EMPLOYEES OF)	
HARRISON COUNTY,)	
)	
Defendants.)	

DECLARATION OF SONYA WILLIAMS BARNES

I, Sonya Williams Barnes, pursuant to 28 U.S.C. § 1746, being over 18 years of age and competent to testify as to the matters stated in this Declaration, testify as follows:

1. I am over the age of 18 and am competent to testify to the matters stated below.
2. I am a partial owner of Lockett Williams Mortuary and am familiar with the operation of that business.
3. Lockett Williams Mortuary's federal corporate tax returns, list certain business expenses as deductions in Statement 2.
4. Certain expenses described in Statement 2 are variable, meaning they depend on the number of services sold, while others are fixed, meaning that they do not change significantly based on the number of services sold.
5. The line item for "Contract labor" is a variable expense. The line item for "Outside services" also refers to expenses related to contract labor, and is a variable expense.
6. The line item for "Professional Fees" is a fixed cost.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge.



Sonya Williams Barnes

6/30/17

Date

Expert Report of John M. Gale, Ph.D.

April 8, 2018

Appendix E

**Charts: P8012 (Pauper files), P7957-67 (Autopsy files), and P7974-80
(Release of Body Forms Signed by Coroner or Deputies)**

WILLIAMS v. HARGROVE -- 46 INDIGENT CASES FROM THE CORONER FILES

Case Number	Race of Decedent	Date of Death	Was This A Pauper Case?	What Funeral Home Was the Body Released To?	Was An Autopsy Performed?
12-0359-N	White	4/17/2012	Yes	Bradford O'Keefe	No
12-0394-N	White	4/25/2012	Yes	Bradford O'Keefe	No
12-0769-N	Other	8/25/2012	Yes	Bradford O'Keefe	Yes
12-0920-N	Black	10/7/2012	Yes	Marshall	No
12-0955-N	White	10/17/2012	Yes	Bradford O'Keefe	No
13-0006-N	White	11/21/2012	Yes	Riemann	Yes
13-0056-N	White	1/16/2013	Yes	Riemann	No
13-0147-N	White	2/11/2013	Yes	Bradford O'Keefe	No
13-0522-N	White	5/27/2013	Yes	Riemann	Yes
13-0525-N	White	5/31/2013	Yes	Bradford O'Keefe	No
13-0579-N	White	6/22/2013	Yes	Riemann	No
13-0595-N	White	6/25/2013	Yes	Bradford O'Keefe	No
13-0601-N	White	6/26/2013	Yes	Bradford O'Keefe	No
13-0635-N	White	7/8/2013	Yes	Bradford O'Keefe	No
13-0792-N	White	8/22/2013	Yes	Bradford O'Keefe	No
13-1143-H	White	12/2/2013	Yes	Riemann	Yes
14-0017-N	Black	1/4/2014	Yes	Marshall	No
14-0030-A	White	1/5/2014	Yes	Riemann	Yes
14-0034-N	BLANK	1/7/2014	Yes	Bradford O'Keefe	No
14-0622-N	Black	6/17/2014	Yes	Riemann	No
14-0690-N	White	7/12/2014	Yes	Riemann	No
14-0699-N	White	7/14/2014	Yes	Riemann	No
14-0724-N	White	7/20/2014	Yes	Riemann	No
14-0729-N	White	7/22/2014	Yes	Bradford O'Keefe	No
14-0786-N	White	8/7/2014	Yes	Bradford O'Keefe	No
14-0897-N	White	9/6/2014	Yes	Bradford O'Keefe	No
14-1080-N	White	11/1/2014	Yes	Bradford O'Keefe	No
14-1156-N	White	11/24/2014	Yes	Bradford O'Keefe	No
14-1164-N	White	11/21/2014	Yes	Bradford O'Keefe	Yes
15-0126-N	White	2/1/2015	Yes	Bradford O'Keefe	No
15-0304-N	White	3/21/2015	Yes	Bradford O'Keefe	No
15-0790-N	Black	7/22/2015	Yes	J.T. Hall	No
15-0858-N	White	8/17/2015	Yes	Bradford O'Keefe	No
15-0959-N	White	9/15/2015	Yes	Bradford O'Keefe	No
15-0963-N	White	9/17/2015	Yes	Riemann	No
15-0980-N	White	9/21/2015	Yes	Bradford O'Keefe	No
15-1020-N	White	10/5/2015	Yes	Bradford O'Keefe	No
15-1069-N	White	10/16/2015	Yes	Bradford O'Keefe	No
15-1073-N	Hispanic/Other	10/17/2015	Yes	Bradford O'Keefe	No
15-1109-N	White	10/25/2015	Yes	Riemann	No
15-1212-N	White	11/26/2015	Yes	Bradford O'Keefe	No
16-0155-N	Black	2/12/2016	Yes	Hartwell	No
16-0266-A	White	3/11/2016	Yes	Riemann	No
16-0288-N	White	3/16/2016	Yes	Bradford O'Keefe	No
16-0539-N	White	5/26/2016	Yes	Bradford O'Keefe	No
16-0659-S	White	6/27/2016	Yes	Riemann	No

Cases With Autopsy Authorized

by Coroner on ME-1

CASE	RACE	DATE OF DEATH	BODY RELEASED TO	AUTOPSY AUTHORIZED
12-0001-N	Black	1/1/2012	Riemann	Yes
12-0019-A	White	1/5/2012	Bradford O'Keefe	Yes
12-0032-N	White	1/10/2012	Riemann	Yes
12-0044-N	White	1/14/2012	Riemann	Yes
12-0075-H	White	1/21/2012	Riemann	Yes
12-0085-A	Black	1/22/2012	Lockett Williams	Yes
12-0088-S	White	1/26/2012	Bradford O'Keefe	Yes
12-0098-A	White	1/29/2012	Riemann	Yes
12-0108-A	White	2/1/2012	Bradford O'Keefe	Yes
12-0120-N	White	2/4/2012	Riemann	Yes
12-0133-S	White	2/9/2012	Riemann	Yes
12-0172-N	White	2/22/2012	Bradford O'Keefe	Yes
12-0188-A	Black	2/25/2012	Riemann	Yes
12-0190-N	Black	2/26/2012	Riemann	Yes
12-0212-A	White	2/19/2012	Riemann	Yes
12-0214-N	White	3/4/2012	Riemann	Yes
12-0228-S	White	3/5/2012	Riemann	Yes
12-0233-S	White	3/9/2012	Riemann	Yes
12-0262-A	White	3/18/2012	Riemann	Yes
12-0277-A	Black	3/23/2012	Marshall	Yes
12-0281-N	White	3/24/2012	Bradford O'Keefe	Yes
12-0291-S	White	3/27/2012	Riemann	Yes
12-0296-A	White	3/30/2012	Riemann	Yes
12-0303-A	Black	3/31/2012	Bradford O'Keefe	Yes
12-0306-A	White	4/2/2012	Riemann	Yes
12-0321-A	White	4/6/2012	Bradford O'Keefe	Yes
12-0329-A	White	4/9/2012	Riemann	Yes
12-0330-H	White	4/9/2012	Riemann	Yes
12-0335-A	White	4/11/2012	Riemann	Yes
12-0336-S	White	4/7/2012	Riemann	Yes
12-0339-N	Black	4/12/2012	Riemann	Yes
12-0347-A	White	4/14/2012	Riemann	Yes
12-0348-A	White	4/15/2012	Riemann	Yes
12-0353-A	White	4/16/2012	Riemann	Yes
12-0354-N	Black	4/16/2012	Riemann	Yes
12-0374-A	White	4/23/2012	Riemann	Yes
12-0385-H	White	4/23/2012	Riemann	Yes
12-0386-H	White	4/23/2012	Riemann	Yes
12-0387-H	Other	4/23/2012	Riemann	Yes
12-0399-N	Black	4/29/2012	Riemann	Yes
12-0406-A	White	5/1/2012	Riemann	Yes
12-0427-N	Black	5/7/2012	Riemann	Yes
12-0430-A	White	5/8/2012	Riemann	Yes
12-0444-A	White	5/14/2012	Bradford O'Keefe	Yes
12-0446-N	Other	5/15/2012	Bradford O'Keefe	Yes

Cases With Autopsy Authorized

by Coroner on ME-1

12-0456-A	White	5/17/2012	Riemann	Yes
12-0463-A	White	5/22/2012	Bradford O'Keefe	Yes
12-0485-A	Black	5/26/2012	Riemann	Yes
12-0487-S	Black	5/29/2012	Riemann	Yes
12-0488-N	White	5/29/2012	Riemann	Yes
12-0490-H	White	5/30/2012	Bradford O'Keefe	Yes
12-0491-H	Black	5/30/2012	Riemann	Yes
12-0503-A	White	6/4/2012	Riemann	Yes
12-0510-N	Hispanic/Other	6/6/2012	Riemann	Yes
12-0516-A	White	6/8/2012	Riemann	Yes
12-0518-H	Black	6/9/2012	Marshall	Yes
12-0525-N	White	5/28/2012	Riemann	Yes
12-0527-A	White	6/11/2012	Riemann	Yes
12-0553-A	White	6/19/2012	Riemann	Yes
12-0556-N	White	6/20/2012	Riemann	Yes
12-0558-N	White	UNKNOWN	Riemann	Yes
12-0563-A	White	6/19/2012	Bradford O'Keefe	Yes
12-0570-A	Black	6/23/2012	Riemann	Yes
12-0571-N	White	6/24/2012	Riemann	Yes
12-0587-H	Black	6/30/2012	Riemann	Yes
12-0607-A	White	7/6/2012	Bradford O'Keefe	Yes
12-0608-A	White	7/6/2012	Riemann	Yes
12-0626-S	White	7/12/2012	Bradford O'Keefe	Yes
12-0630-A	White	7/13/2012	Riemann	Yes
12-0646-A	White	7/11/2012	Riemann	Yes
12-0653-N	White	7/20/2012	Riemann	Yes
12-0655-N	Black	7/20/2012	Riemann	Yes
12-0682-S	White	7/19/2012	Bradford O'Keefe	Yes
12-0705-A	White	8/2/2012	Riemann	Yes
12-0713-N	White	8/6/2012	Riemann	Yes
12-0729-A	White	8/9/2012	Riemann	Yes
12-0749-A	White	8/16/2012	Riemann	Yes
12-0755-N	White	8/18/2012	Riemann	Yes
12-0760-N	White	8/23/2012	Riemann	Yes
12-0761-H	White	8/16/2012	Riemann	Yes
12-0769-N	Other	8/25/2012	Bradford O'Keefe	Yes
12-0791-A	White	9/4/2012	Riemann	Yes
12-0792-N	Black	9/4/2012	Riemann	Yes
12-0795-N	White	9/4/2012	Riemann	Yes
12-0796-A	White	8/28/2012	Bradford O'Keefe	Yes
12-0802-N	White	9/6/2012	Bradford O'Keefe	Yes
12-0807-H	Black	9/7/2012	Riemann	Yes
12-0816-S	White	9/10/2012	Riemann	Yes
12-0834-A	Black	9/15/2012	Riemann	Yes
12-0845-A	White	9/17/2012	Riemann	Yes
12-0846-N	Black	9/14/2012	Riemann	Yes
12-0852-A	White	9/19/2012	Riemann	Yes
12-0853-A	White	9/18/2012	Bradford O'Keefe	Yes

Cases With Autopsy Authorized

by Coroner on ME-1

12-0866-A	White	9/23/2012	Riemann	Yes
12-0896-A	White	9/30/2012	Riemann	Yes
12-0900-N	White	10/1/2012	Riemann	Yes
12-0902-N	White	10/1/2012	Riemann	Yes
12-0924-A	White	10/6/2012	Riemann	Yes
12-0948-A	White	10/14/2012	Riemann	Yes
12-0963-A	White	10/15/2012	Riemann	Yes
12-0970-A	White	10/20/2012	Riemann	Yes
12-0975-A	Blank	10/22/2012	Bradford O'Keefe	Yes
12-0979-S	White	10/22/2012	Riemann	Yes
12-0986-A	Black	10/25/2012	Riemann	Yes
12-0990-N	White	10/25/2012	Riemann	Yes
12-1007-S	White	10/28/2012	Riemann	Yes
12-1019-A	Black	11/3/2012	Lockett Williams	Yes
12-1021-N	Black	11/3/2012	Riemann	Yes
12-1029-A	White	11/5/2012	Riemann	Yes
12-1031-N	White	11/6/2012	Riemann	Yes
12-1036-N	Black	11/7/2012	Riemann	Yes
12-1041-N	White	10/26/2012	Riemann	Yes
12-1042-A	White	11/1/2012	Riemann	Yes
12-1073-A	White	11/14/2012	Riemann	Yes
12-1091-N	White	11/18/2012	Riemann	Yes
12-1100-H	Black	11/20/2012	Riemann	Yes
12-1102-N	Black	11/21/2012	Hartwell	Yes
12-1107-A	White	11/22/2012	Riemann	Yes
12-1121-N	Black	11/26/2012	Riemann	Yes
12-1123-S	White	11/26/2012	Riemann	Yes
12-1136-N	Black	12/1/2012	Riemann	Yes
12-1144-A	White	12/3/2012	Riemann	Yes
12-1156-A	White	12/4/2012	Riemann	Yes
12-1177-N	White	12/14/2012	Riemann	Yes
12-1179-N	White	12/14/2012	Riemann	Yes
12-1186-N	Black	12/16/2012	BLANK	Yes
12-1191-N	White	12/17/2012	Riemann	Yes
12-1192-A	White	12/17/2012	Riemann	Yes
12-1195-N	White	12/19/2012	Riemann	Yes
12-1217-H	White	12/24/2012	Riemann	Yes
12-1220-S	White	12/25/2012	Riemann	Yes
12-1227-A	White	12/27/2012	Riemann	Yes
12-1237-N	White	12/30/2012	Riemann	Yes
12-1239-A	White	12/31/2012	Riemann	Yes
13-0006-N	White	11/21/2012	Riemann	Yes
13-0027-N	White	1/8/2013	Riemann	Yes
13-0030-A	White	11/26/2012	Riemann	Yes
13-0033-N	White	1/8/2013	Riemann	Yes
13-0045-N	Black	1/14/2013	Riemann	Yes
13-0071-A	Hispanic/Other	1/19/2013	Bradford O'Keefe	Yes
13-0072-A	Hispanic/Other	1/19/2013	Bradford O'Keefe	Yes

Cases With Autopsy Authorized

by Coroner on ME-1

13-0078-A	White	1/12/2013	Riemann	Yes
13-0084-N	White	1/22/2013	Riemann	Yes
13-0090-N	White	1/24/2013	Riemann	Yes
13-0091-S	Black	1/24/2013	Bradford O'Keefe	Yes
13-0094-A	White	1/25/2013	Bradford O'Keefe	Yes
13-0096-A	White	1/25/2013	Riemann	Yes
13-0103-N	White	1/30/2013	Riemann	Yes
13-0105-H	White	1/30/2013	Bradford O'Keefe	Yes
13-0110-H	White	2/1/2013	Riemann	Yes
13-0118-A	White	2/1/2013	Riemann	Yes
13-0121-N	Black	2/4/2013	Riemann	Yes
13-0122-A	White	2/3/2013	Riemann	Yes
13-0126-H	White	2/5/2013	Riemann	Yes
13-0132-A	White	2/6/2013	Bradford O'Keefe	Yes
13-0133-S	White	2/6/2013	Riemann	Yes
13-0139-A	White	2/7/2013	Riemann	Yes
13-0170-N	White	2/18/2013	Riemann	Yes
13-0173-N	White	2/19/2013	Riemann	Yes
13-0186-A	White	2/21/2013	Riemann	Yes
13-0199-H	Black	2/26/2013	Riemann	Yes
13-0201-A	White	3/1/2013	Riemann	Yes
13-0215-H	Black	3/4/2013	Riemann	Yes
13-02225-A [sic]	White	2/27/2013	Bradford O'Keefe	Yes
13-0244-N	Black	3/12/2013	Riemann	Yes
13-0255-A	White	3/14/2013	Bradford O'Keefe	Yes
13-0276-H	White	3/21/2013	Bradford O'Keefe	Yes
13-0291-N	White	3/23/2013	Riemann	Yes
13-0299-N	White	3/25/2013	Riemann	Yes
13-0302-A	White	3/27/2013	Riemann	Yes
13-0304-A	White	3/27/2013	Riemann	Yes
13-0306-A	White	3/29/2013	Riemann	Yes
13-0317-A	White	3/31/2013	Riemann	Yes
13-0318-S	Blank	3/25/2013	Bradford O'Keefe	Yes
13-0320-A	White	4/2/2013	Riemann	Yes
13-0327-A	White	4/4/2013	Bradford O'Keefe	Yes
13-0334-A	White	4/7/2013	Riemann	Yes
13-0335-A	White	4/8/2013	Riemann	Yes
13-0341-N	White	4/10/2013	Riemann	Yes
13-0349-S	White	4/13/2013	Riemann	Yes
13-0353-N	Black	4/13/2013	Riemann	Yes
13-0354-A	White	4/13/2013	Riemann	Yes
13-0355-N	White	4/13/2013	Riemann	Yes
13-0369-A	White	4/20/2013	Riemann	Yes
13-0377-A	Black	4/19/2013	Riemann	Yes
13-0379-N	White	4/22/2013	Riemann	Yes
13-0389-S	White	4/24/2013	Riemann	Yes
13-0426-A	White	5/2/2013	Riemann	Yes
13-0436-H	White	5/9/2013	Riemann	Yes

Cases With Autopsy Authorized

by Coroner on ME-1

13-0455-N	White	5/15/2013	Riemann	Yes
13-0456-A	White	5/15/2013	Riemann	Yes
13-0471-A	White	5/18/2013	Riemann	Yes
13-0473-A	White	5/18/2013	Riemann	Yes
13-0475-A	White	5/18/2013	Riemann	Yes
13-0487-A	White	5/21/2013	Riemann	Yes
13-0494-H	White	5/23/2013	Riemann	Yes
13-0495-S	White	5/23/2013	Riemann	Yes
13-0507-N	Black	5/27/2013	Riemann	Yes
13-0510-A	White	5/29/2013	Riemann	Yes
13-0522-N	White	5/27/2013	Riemann	Yes
13-0536-A	White	6/5/2013	Riemann	Yes
13-0547-N	White	6/7/2013	Riemann	Yes
13-0549-A	Black	6/9/2013	Riemann	Yes
13-0552-N	White	6/10/2013	Bradford O'Keefe	Yes
13-0560-S	Black	6/11/2013	Riemann	Yes
13-0563-A	White	6/15/2013	Riemann	Yes
13-0564-H	Black	6/15/2013	Riemann	Yes
13-0568-A	White	6/16/2013	Riemann	Yes
13-0577-A	White	6/20/2013	Bradford O'Keefe	Yes
13-0590-A	White	6/23/2013	Bradford O'Keefe	Yes
13-0616-N	White	7/3/2013	Bradford O'Keefe	Yes
13-0633-N	White	7/7/2013	Riemann	Yes
13-0636-A	White	7/6/2013	Riemann	Yes
13-0638-N	White	7/9/2013	Riemann	Yes
13-0641-N	White	7/10/2013	Riemann	Yes
13-0644-N	White	7/11/2013	Riemann	Yes
13-0654-A	White	7/13/2013	Riemann	Yes
13-0672-A	Black	7/19/2013	Riemann	Yes
13-0683-A	White	7/23/2013	Riemann	Yes
13-0694-A	White	7/26/2013	Riemann	Yes
13-0695-N	White	7/25/2013	Riemann	Yes
13-0696-H	White	7/26/2013	Riemann	Yes
13-0707-A	Black	7/26/2013	Riemann	Yes
13-0708-N	White	7/29/2013	Riemann	Yes
13-0712-N	White	7/30/2013	Riemann	Yes
13-0722-A	White	8/3/2013	Riemann	Yes
13-0723-N	Black	8/2/2013	Riemann	Yes
13-0731-N	White	8/5/2013	Riemann	Yes
13-0732-A	White	8/5/2013	Riemann	Yes
13-0743-N	White	6/22/2012	Riemann	Yes
13-0743-N	White	6/22/2012	Riemann	Yes
13-0749-H	White	8/11/2013	Riemann	Yes
13-0756-A	White	8/13/2013	Riemann	Yes
13-0759-N	Black	8/14/2013	Riemann	Yes
13-0771-N	White	8/18/2013	Riemann	Yes
13-0789-N	White	8/22/2013	Riemann	Yes
13-0796-A	White	8/24/2013	Riemann	Yes

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13-0800-S	Black	8/24/2013	Riemann	Yes
13-0804-N	White	8/25/2013	Bradford O'Keefe	Yes
13-0815-U	White	8/27/2013	Riemann	Yes
13-0817-A	White	8/27/2013	Riemann	Yes
13-0844-H	Black	9/7/2013	Riemann	Yes
13-0845-A	White	9/8/2013	Riemann	Yes
13-0851-N	White	9/11/2013	Riemann	Yes
13-0855-A	White	9/13/2013	Riemann	Yes
13-0857-S	White	9/13/2013	Riemann	Yes
13-0861-S	White	9/14/2013	Riemann	Yes
13-0862-N	White	9/15/2013	Riemann	Yes
13-0864-N	Black	9/15/2013	Riemann	Yes
13-0870-A	White	9/18/2013	Riemann	Yes
13-0877-N	White	9/19/2013	Bradford O'Keefe	Yes
13-0880-S	White	9/20/2013	Riemann	Yes
13-0881-A	White	9/20/2013	Riemann	Yes
13-0883-N	Black	9/20/2013	Riemann	Yes
13-0895-A	White	9/24/2013	Riemann	Yes
13-0906-A	White	9/27/2013	Riemann	Yes
13-0910-N	White	9/26/2013	Riemann	Yes
13-0931-A	White	10/5/2013	Riemann	Yes
13-0937-S	White	10/5/2013	Riemann	Yes
13-0943-A	White	9/29/2013	Bradford O'Keefe	Yes
13-0945-A	White	10/5/2013	Riemann	Yes
13-0978-A	White	10/16/2013	Riemann	Yes
13-0986-H	White	9/28/2013	Riemann	Yes
13-0997-H	Hispanic/Other	10/22/2013	Riemann	Yes
13-0999-A	White	10/23/2013	Riemann	Yes
13-1008-A	Black	10/26/2013	Riemann	Yes
13-1018-N	Black	10/29/2013	Riemann	Yes
13-1030-N	White	11/2/2013	Riemann	Yes
13-1039-S	White	11/5/2013	Riemann	Yes
13-1057-A	White	11/9/2013	Riemann	Yes
13-1074-A	White	11/14/2013	Riemann	Yes
13-1101-A	Black	11/24/2013	Riemann	Yes
13-1107-N	Black	11/26/2013	Riemann	Yes
13-1110-N	White	11/26/2013	Riemann	Yes
13-1116-A	White	11/27/2013	Riemann	Yes
13-1126-N	White	11/29/2013	Riemann	Yes
13-1127-N	White	11/28/2013	Riemann	Yes
13-1139-N	White	12/1/2013	Riemann	Yes
13-1142-N	White	12/1/2013	Riemann	Yes
13-1143-H	White	12/2/2013	Riemann	Yes
13-1187-A	White	12/13/2013	Riemann	Yes
13-1202-A	White	12/19/2013	Riemann	Yes
13-1203-A	White	12/19/2013	Bradford O'Keefe	Yes
13-1207-N	White	12/20/2013	Riemann	Yes
13-1208-A	White	12/20/2013	Riemann	Yes

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13-1211-N	White	12/21/2013	Riemann	Yes
13-1222-N	White	12/24/2013	Riemann	Yes
13-1230-N	White	12/28/2013	Riemann	Yes
13-1237-N	Black	12/30/2013	Riemann	Yes
13-1238-N	White	12/30/2013	Riemann	Yes
14-0005-H	White	12/31/2013	Riemann	Yes
14-0026-A	White	1/5/2014	Riemann	Yes
14-0038-A	White	1/7/2014	Bradford O'Keefe	Yes
14-0056-N	White	1/12/2014	Riemann	Yes
14-0067-N	White	1/14/2014	Bradford O'Keefe	Yes
14-0081-A	White	1/17/2014	Riemann	Yes
14-0084-N	White	1/18/2014	Riemann	Yes
14-0089-H	White	1/20/2014	Riemann	Yes
14-0093-N	White	1/21/2014	Riemann	Yes
14-0103-A	White	1/22/2014	Riemann	Yes
14-0105-A	White	1/22/2014	Riemann	Yes
14-0107-A	White	1/22/2014	Riemann	Yes
14-0120-A	White	1/25/2014	Riemann	Yes
14-0146-S	White	1/31/2014	Riemann	Yes
14-0153-N	White	2/2/2014	Riemann	Yes
14-0178-H	Black	2/9/2014	Marshall	Yes
14-0190-A	White	2/11/2014	Riemann	Yes
14-0202-A	White	2/13/2014	Riemann	Yes
14-0210-N	White	2/16/2014	Bradford O'Keefe	Yes
14-0216-S	White	2/13/2014	Riemann	Yes
14-0217-N	Black	2/15/2014	Riemann	Yes
14-0220-N	Other	2/19/2014	Bradford O'Keefe	Yes
14-0227-H	Black	2/20/2014	Riemann	Yes
14-0234-N	Black	2/21/2014	Riemann	Yes
14-0239-A	White	2/21/2014	Riemann	Yes
14-0240-S	Black	2/19/2014	Riemann	Yes
14-0241-N	White	2/22/2014	Riemann	Yes
14-0258-N	Black	2/28/2014	Riemann	Yes
14-0278-N	White	3/3/2014	Bradford O'Keefe	Yes
14-0281-A	White	3/4/2014	Riemann	Yes
14-0283-A	White	3/6/2014	Riemann	Yes
14-0323-	Black	3/17/2014	Riemann	Yes
14-0326-A	White	3/19/2014	Riemann	Yes
14-0329-N	White	3/19/2014	Bradford O'Keefe	Yes
14-0337-A	White	3/21/2014	Riemann	Yes
14-0349-A	White	3/22/2014	Riemann	Yes
14-0357-A	White	3/25/2014	Riemann	Yes
14-0368-N	White	3/30/2014	Riemann	Yes
14-0381-A	White	4/3/2014	Bradford O'Keefe	Yes
14-0386-A	White	4/2/2014	Bradford O'Keefe	Yes
14-0407-A	White	4/12/2014	Riemann	Yes
14-0411-H	Black	4/14/2014	Riemann	Yes
14-0413-A	White	4/14/2014	Bradford O'Keefe	Yes

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14-0454-A	White	4/27/2014	Riemann	Yes
14-0461-N	Black	4/29/2014	Hartwell	Yes
14-0472-N	White	5/5/2014	Riemann	Yes
14-0477-A	White	5/5/2014	Riemann	Yes
14-0478-N	White	5/5/2014	Riemann	Yes
14-0481-A	Black	5/7/2014	Riemann	Yes
14-0486-N	White	5/7/2014	Riemann	Yes
14-0488-A	White	5/7/2014	Bradford O'Keefe	Yes
14-0508-S	White	5/12/2014	Riemann	Yes
14-0517-N	Black	5/16/2014	Riemann	Yes
14-0534-N	Black	5/21/2014	Riemann	Yes
14-0559-A	Black	5/31/2014	Marshall	Yes
14-0561-N	White	5/31/2014	Bradford O'Keefe	Yes
14-0563-A	White	6/1/2014	Riemann	Yes
14-0564-N	White	6/1/2014	Riemann	Yes
14-0581-A	White	6/5/2014	Riemann	Yes
14-0583-S	Black	6/7/2014	Riemann	Yes
14-0586-N	White	6/8/2014	Riemann	Yes
14-0594-A	White	6/10/2014	Riemann	Yes
14-0600-A	White	6/11/2014	Riemann	Yes
14-0607-H	Black	6/13/2014	Riemann	Yes
14-0612-H	Black	6/14/2014	Riemann	Yes
14-0634-H	White	6/2/2014	Riemann	Yes
14-0636-A	White	6/21/2014	Riemann	Yes
14-0713-H	Black	7/16/2014	Riemann	Yes
14-0720-A	White	7/20/2014	Riemann	Yes
14-0733-H	Black	7/23/2014	Riemann	Yes
14-0739-A	White	7/22/2014	Riemann	Yes
14-0749-A	Black	7/26/2014	Bradford O'Keefe	Yes
14-0772-N	White	8/2/2014	Riemann	Yes
14-0777-N	White	8/4/2014	Riemann	Yes
14-0779-A	White	8/5/2014	Riemann	Yes
14-0797-S	White	8/11/2014	Riemann	Yes
14-0829-N	White	8/19/2014	Riemann	Yes
14-0840-A	White	8/21/2014	Bradford O'Keefe	Yes
14-0848-A	White	8/22/2014	Bradford O'Keefe	Yes
14-0868-A	White	8/29/2014	Riemann	Yes
14-0869-A	Black	8/29/2014	Riemann	Yes
14-0880-A	White	8/29/2014	Riemann	Yes
14-0884-A	White	9/3/2014	Riemann	Yes
14-0889-S	White	9/4/2014	Bradford O'Keefe	Yes
14-0894-N	Black	9/6/2014	Riemann	Yes
14-0906-A	White	9/10/2014	Riemann	Yes
14-0910-A	White	9/11/2014	Riemann	Yes
14-0918-N	White	9/11/2014	Riemann	Yes
14-0934-A	White	9/19/2014	Riemann	Yes
14-0942-N	White	9/21/2014	Riemann	Yes
14-0944-A	White	9/21/2014	Bradford O'Keefe	Yes

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14-0946-N	Black	9/20/2014	Riemann	Yes
14-0958-H	Black	9/24/2014	Riemann	Yes
14-0963-N	Black	9/26/2014	Riemann	Yes
14-0999-N	White	10/6/2014	Riemann	Yes
14-1004-A	White	10/8/2014	Riemann	Yes
14-1009-A	White	10/9/2014	Riemann	Yes
14-1017-H	Black	10/11/2014	Riemann	Yes
14-1028-N	White	10/14/2014	Bradford O'Keefe	Yes
14-1029-N	Black	10/14/2014	Riemann	Yes
14-1030-S	White	10/3/2014	Riemann	Yes
14-1041-A	White	10/18/2014	Riemann	Yes
14-1055-N	White	10/23/2014	Riemann	Yes
14-1060-A	White	10/26/2014	Riemann	Yes
14-1065-N	White	10/27/2014	Riemann	Yes
14-1078-A	White	11/1/2014	Bradford O'Keefe	Yes
14-1108-H	White	11/10/2014	Riemann	Yes
14-1113-S	Black	11/12/2014	Riemann	Yes
14-1128-S	White	11/15/2014	Riemann	Yes
14-1141-U	White	8/15/2014	Riemann	Yes
14-1157-N	White	11/24/2014	Riemann	Yes
14-1164-N	White	11/21/2014	Bradford O'Keefe	Yes
14-1169-A	White	11/26/2014	Riemann	Yes
14-1196-N	White	12/1/2014	Riemann	Yes
14-1205-A	White	12/1/2014	Riemann	Yes
14-1212-A	White	12/6/2014	Riemann	Yes
14-1232-A	White	12/11/2014	Riemann	Yes
14-1234-A	White	12/12/2014	Riemann	Yes
14-1245-U	White	6/15/2014	Riemann	Yes
14-1252-A	White	12/17/2014	Riemann	Yes
14-1287-A	White	12/24/2014	Riemann	Yes
14-1294-A	White	12/26/2014	Riemann	Yes
14-1310-A	Blank	12/29/2014	Bradford O'Keefe	Yes
14-1315-N	White	12/31/2014	Riemann	Yes
15-0002-A	White	1/1/2015	Riemann	Yes
15-0004-A	White	1/1/2015	Riemann	Yes
15-0023-N	Black	1/7/2015	Riemann	Yes
15-0025-A	White	1/7/2015	Riemann	Yes
15-0046-H	Black	1/11/2015	Riemann	Yes
15-0059-N	White	1/14/2015	Riemann	Yes
15-0107-A	White	1/25/2015	Riemann	Yes
15-0110-H	Black	1/27/2015	Riemann	Yes
15-0121-H	Black	1/31/2015	Riemann	Yes
15-0132-A	Black	2/3/2015	Riemann	Yes
15-0140-N	White	2/5/2015	Bradford O'Keefe	Yes
15-0199-A	White	2/21/2015	Riemann	Yes
15-0222-H	White	2/26/2015	Riemann	Yes
15-0319-H	Black	3/24/2015	Riemann	Yes
15-0321-U	White	3/25/2015	Bradford O'Keefe	Yes

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15-0333-N	White	3/27/2015	Riemann	Yes
15-0341-A	White	3/30/2015	Riemann	Yes
15-0342-A	White	3/30/2015	Riemann	Yes
15-0356-H	Black	4/3/2015	Hartwell	Yes
15-0378-N	Black	4/9/2015	Hartwell	Yes
15-0398-A	Black	4/12/2015	Richmond-August	Yes
15-0418-H	Black	4/18/2015	Lockett Williams	Yes
15-0423-H	Black	4/19/2015	Lockett Williams	Yes
15-0424-S	White	4/15/2015	Riemann	Yes
15-0439-N	White	4/24/2015	Riemann	Yes
15-0450-N	White	4/28/2015	Riemann	Yes
15-0453-N	White	4/29/2015	Riemann	Yes
15-0508-A	Other	5/12/2015	Riemann	Yes
15-0518-N	Black	5/13/2015	J.T. Hall	Yes
15-0527-A	White	5/16/2015	Riemann	Yes
15-0627-U	White	6/16/2015	Riemann	Yes
15-0683-N	White	6/29/2015	Riemann	Yes
15-0713-N	White	7/7/2015	Riemann	Yes
15-0733-H	Black	7/12/2015	Hartwell	Yes
15-0745-H	Black	7/15/2015	Hartwell	Yes
15-0758-A	White	7/18/2015	Riemann	Yes
15-0844-U	White	8/8/2015	Riemann	Yes
15-0873-N	White	8/19/2015	Riemann	Yes
15-0881-U	White	8/22/2015	Riemann	Yes
15-0899-N	White	8/28/2015	Riemann	Yes
15-0928-A	White	9/4/2015	Bradford O'Keefe	Yes
15-0966	Black	9/18/2015	Riemann	Yes
15-1001-H	Black	9/29/2015	Riemann	Yes
15-1010-N	White	10/3/2015	Riemann	Yes
15-1032-H	White	9/18/2015	Riemann	Yes
15-1052-N	Black	10/11/2015	Riemann	Yes
15-1063-S	White	9/18/2013	Riemann	Yes
15-1068-U	White	10/15/2015	Bradford O'Keefe	Yes
15-1085-H	White	10/5/2015	Riemann	Yes
15-1137-H	White	11/6/2015	Riemann	Yes
15-1217-H	White	11/27/2015	Riemann	Yes
15-1218-U	White	11/27/2015	Bradford O'Keefe	Yes
15-1236-N	Black	12/2/2015	Lockett Williams	Yes
15-1250-A	White	12/8/2015	Riemann	Yes
15-1256-U	White	12/9/2015	Riemann	Yes
15-1260-N	Black	12/10/2015	Hartwell	Yes
15-1305-N	White	12/20/2015	Riemann	Yes
15-1325-A	White	12/27/2015	Riemann	Yes
15-1326-A	White	12/27/2015	Riemann	Yes
16-0017-A	Black	1/6/2016	Lockett Williams	Yes
16-0048-N	Black	1/14/2016	Riemann	Yes
16-0055-N	Black	1/16/2016	Riemann	Yes
16-0090-H	Black	1/24/2016	Riemann	Yes

16-0134-H	Black	2/7/2016	Riemann	Yes
16-0184-A	White	2/19/2016	Riemann	Yes
16-0194-U	White	2/22/2016	Riemann	Yes
16-0216-H	Black	2/27/2016	Riemann	Yes
16-0264-H	White	3/10/2016	Riemann	Yes
16-0306-H	Black	3/21/2016	Riemann	Yes
16-0314-N	White	3/24/2016	Bradford O'Keefe	Yes
16-0319-N	White	3/25/2016	Bradford O'Keefe	Yes
16-0341-N	White	3/31/2016	Riemann	Yes
16-0344-U	White	4/1/2016	Riemann	Yes
16-0368-H	Black	4/6/2016	Riemann	Yes
16-0378-H	Black	4/9/2016	Riemann	Yes
16-0402-U	White	4/15/2016	Riemann	Yes
16-0407-	Other	4/17/2016	Riemann	Yes
16-0409-	White	4/17/2016	Riemann	Yes
16-0434-A	White	4/24/2016	Riemann	Yes
16-0448-H	White	4/27/2016	Riemann	Yes
16-0456-H	Black	4/30/2016	Riemann	Yes
16-0465-U	White	5/4/2016	Riemann	Yes
16-0473-N	White	5/5/2016	Bradford O'Keefe	Yes
16-0475-N	White	5/6/2016	Riemann	Yes
16-0557-N	White	5/31/2016	Riemann	Yes
16-0579-H	Hispanic/Other	6/6/2016	Riemann	Yes
16-0585-H	Black	6/8/2016	Lockett Williams	Yes
16-0589-H	Black	6/8/2016	Marshall	Yes
16-0607-N	White	6/13/2016	Riemann	Yes

Case Number	Race of Decedent	Date of Death	Home was the Body Released to? (ME-1 Form)	Release of Body Document Signed by	What Home was the Body Released to? (Body Release Form)	Was an Autopsy Performed?
12-0001-N	Black	1/1/2012	Riemann	Hargrove	Riemann	Yes
12-0007-N	White	1/3/2012	Riemann	Hargrove	Riemann	No
12-0014-A	White	1/4/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0075-H	White	1/21/2012	Riemann	Hargrove	Riemann	Yes
12-0082-A	Black	1/23/2012	Hartwell	Hargrove	Hartwell	No
12-0086-S	White	1/25/2012	Riemann	Hargrove	Riemann	No
12-0120-N	White	2/4/2012	Riemann	Hargrove	Riemann	Yes
12-0190-N	Black	2/26/2012	Riemann	Hargrove	Riemann	Yes
12-0259-N	White	3/17/2012	Riemann	Hargrove	Riemann	No
12-0262-A	White	3/18/2012	Riemann	Hargrove	Riemann	Yes
12-0263-N	White	3/18/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0281-N	White	3/24/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
12-0296-A	White	3/30/2012	Riemann	Hargrove	Riemann	Yes
12-0306-A	White	4/2/2012	Riemann	Hargrove	Riemann	Yes
12-0314-A	White	4/5/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0329-A	White	4/9/2012	Riemann	Hargrove	Riemann	Yes
12-0339-N	Black	4/12/2012	Riemann	Hargrove	Marshall/Riemann	Yes
12-0354-N	Black	4/16/2012	Riemann	Hargrove	Riemann/Marshall	Yes
12-0359-N	White	4/17/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0399-N	Black	4/29/2012	Riemann	Deputy Coroner	Riemann	Yes
12-0427-N	Black	5/7/2012	Riemann	Hargrove	Hartwell/Riemann	Yes
12-0435-N	White	5/9/2012	Riemann	Hargrove	Riemann	No
12-0444-A	White	5/14/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
12-0460-N	White	5/21/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0462-N	White	5/22/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0479-N	Black	5/25/2012	Richmond-August	Hargrove	BLANK	No
12-0523-A	White	6/10/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0570-A	Black	6/23/2012	Riemann	Hargrove	Riemann	Yes
12-0573-S	White	6/25/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0587-H	Black	6/30/2012	Riemann	Hargrove	Riemann	Yes
12-0598-N	White	7/4/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0608-A	White	7/6/2012	Riemann	Hargrove	Riemann	Yes
12-0626-S	White	7/12/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
12-0630-A	White	7/13/2012	Riemann	Hargrove	Riemann/Bradford O'Keefe	Yes
12-0665-N	White	7/20/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0684-N	White	7/28/2012	Riemann	Hargrove	Riemann	No
12-0704-N	Black	8/2/2012	Richmond-August	Hargrove	Richmond-August	No
12-0713-N	White	8/6/2012	Riemann	Hargrove	Riemann	Yes
12-0724-N	White	8/9/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0749-A	White	8/16/2012	Riemann	Hargrove	Riemann	Yes
12-0760-N	White	8/23/2012	Riemann	Hargrove	"Coroner's Office"	Yes
12-0780-N	White	8/29/2012	Riemann	Hargrove	Riemann	No
12-0782-N	BLANK	12/30/1899 [sic]	Riemann	Hargrove	Riemann	No
12-0802-N	White	9/6/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
12-0807-N	Black	9/7/2012	Riemann	Hargrove + others	Riemann	Yes
12-0817-A	White	9/10/2012	Riemann	Hargrove	Riemann	No
12-0842-N	White	9/16/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No

Case Number	Race of Decedent	Date of Death	Home was the Body Released to? (ME-1 Form)	Release of Body Document Signed by	What Home was the Body Released to? (Body Release Form)	Was an Autopsy Performed?
12-0903-A	Black	10/3/2012	Marshall	Hargrove	Marshall/Estelle Wilson	No
12-0961-N	White	10/19/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0968-N	White	10/20/2012	Riemann	Hargrove	Riemann/MS Mortuary	No
12-0985-N	White	10/24/2012	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
12-0986-A	Black	10/25/2012	Riemann	Hargrove	Riemann	Yes
12-1019-A	Black	11/3/2012	Lockett Williams	Hargrove	Lockett Williams	Yes
12-1021-N	Black	11/3/2012	Riemann	Hargrove	Riemann	Yes
12-1031-N	White	11/6/2012	Riemann	Hargrove	Riemann	Yes
12-1036-N	Black	11/7/2012	Riemann	Hargrove	Riemann	Yes
12-1100-H	Black	11/20/2012	Riemann	Hargrove	Riemann	Yes
12-1112-N	White	11/24/2012	Riemann	Hargrove + RN	Riemann	No
12-1121-N	Black	11/26/2012	Riemann	Deputy Coroner + Other	Riemann	Yes
12-1136-N	Black	12/1/2012	Riemann	Deputy Coroner	Riemann	Yes
12-1139-N	Black	12/2/2012	Marshall	Deputy Coroner	Marshall	NO
12-1185-N	White	12/16/2012	Riemann	Deputy Coroner	Riemann	No
12-1237-N	White	12/30/2012	Riemann	Deputy Coroner	Riemann	Yes
13-0027-N	White	1/8/2013	Riemann	Deputy Coroner	Riemann	Yes
13-0060-N	White	1/16/2013	Riemann	Deputy Coroner	Riemann	No
13-0085-N	White	1/22/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-0121-N	Black	2/4/2013	Riemann	Deputy Coroner	Riemann	Yes
13-0126-H	White	2/5/2013	Riemann	Deputy Coroner + Other	Riemann	Yes
13-0127-N	White	2/5/2013	Riemann	Deputy Coroner	Riemann	No
13-0132-A	White	2/6/2013	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	Yes
13-0153-N	White	2/13/2013	Riemann	Hargrove	Riemann	No
13-0185-A	White	2/21/2013	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	No
13-0190-A	Black	2/23/2013	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	No
13-0199-H	Black	2/26/2013	Riemann	Hargrove	Riemann	Yes
13-0259-N	White	3/18/2013	Bradford O'Keefe	Coroner	Bradford O'Keefe	No
13-0271-N	White	3/19/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-0291-N	White	3/23/2013	Riemann	Hargrove	Riemann	Yes
13-0299-N	White	3/25/2013	Riemann	Hargrove	Riemann	Yes
13-0320-A	White	4/2/2013	Riemann	Hargrove	Riemann	Yes
13-0341-N	White	4/10/2013	Riemann	Hargrove	Riemann	Yes
13-0347-N	White	4/11/2013	Riemann	Hargrove	Riemann	No
13-0354-A	White	4/13/2013	Riemann	Deputy Coroner	Riemann	Yes
13-0369-A	White	4/20/2013	Riemann	Hargrove	Riemann	Yes
13-0424-N	White	5/3/2013	Riemann	Hargrove	Riemann/Escade FH (LA)	No
13-0436-H	White	5/9/2013	Riemann	Hargrove	Riemann	Yes
13-0461-N	White	5/17/2013	Riemann	Hargrove	Riemann	No
13-0473-A	White	5/18/2013	Riemann	Hargrove	Riemann	Yes
13-0507-N	Black	5/27/2013	Riemann	Hargrove	Riemann	Yes
13-0549-A	Black	6/9/2013	Riemann	Hargrove	Riemann/Lockett's	Yes
13-0561-N	Black	6/14/2013	Hartwell	Hargrove	Hartwell	No
13-0564-H	Black	6/15/2013	Riemann	Hargrove	Riemann	Yes
13-0595-N	White	6/25/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-0603-N	White	6/27/2013	Riemann	Hargrove	Riemann	No
13-0615-N	White	7/3/2013	Riemann	Hargrove	Riemann	No

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13-0635-N	White	7/8/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-0641-N	White	7/10/2013	Riemann	Hargrove	Riemann	Yes
13-0654-A	White	7/13/2013	Riemann	Hargrove	Riemann	Yes
13-0668-N	White	7/17/2013	Riemann	Hargrove	Riemann	No
13-0672-A	Black	7/19/2013	Riemann	Hargrove	Riemann	Yes
13-0690-N	Black	7/25/2013	Riemann	Hargrove	Riemann	No
13-0694-A	White	7/26/2013	Riemann	Hargrove	Riemann	Yes
13-0699-N	Black	7/27/2013	Hartwell	Hargrove	Hartwell	No
13-0722-A	White	8/3/2013	Riemann	Hargrove	Riemann	Yes
13-0731-N	White	8/5/2013	Riemann	Hargrove	Riemann	Yes
13-0735-N	White	8/6/2013	Riemann	Hargrove	Riemann	No
13-0738-N	White	8/8/2013	Riemann	Hargrove	Riemann	No
13-0749-H	White	8/11/2013	Riemann	Hargrove	Riemann	Yes
13-0789-N	White	8/22/2013	Riemann	Hargrove	Riemann	Yes
13-0800-S	Black	8/24/2013	Riemann	Hargrove	Riemann	Yes
13-0804-N	White	8/25/2013	Bradford O'Keefe	Hargrove	Riemann/Bradford O'Keefe	Yes
13-0844-H	Black	9/7/2013	Riemann	Hargrove	Riemann	Yes
13-0857-S	White	9/13/2013	Riemann	Hargrove	Riemann	Yes
13-0860-N	White	9/14/2013	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	No
13-0861-S	White	9/14/2013	Riemann	Hargrove	Riemann	Yes
13-0864-N	Black	9/15/2013	Riemann	Deputy Coroner	BLANK	Yes
13-0871-N	Black	9/18/2013	J.T. Hall	Hargrove	J.T. Hall	No
13-0880-S	White	9/20/2013	Riemann	Hargrove	Riemann	Yes
13-0883-N	Black	9/20/2013	Riemann	Hargrove	Riemann	Yes
13-0890-N	White	9/23/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-0978-A	White	10/16/2013	Riemann	Hargrove	Riemann	Yes
13-0981-A	White	10/17/2013	Riemann	Hargrove	Riemann/Marshall	Yes
13-0997-H	Hispanic/Other	10/22/2013	Riemann	Hargrove	Riemann	Yes
13-1061-N	Black	11/10/2013	Hartwell	Deputy Coroner	Hartwell	No
13-1077-A	White	11/16/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-1106-N	White	11/25/2013	Riemann	Hargrove	Riemann	No
13-1107-N	Black	11/26/2013	Riemann	Hargrove	Riemann	Yes
13-1126-N	White	11/29/2013	Riemann	Hargrove	Riemann	Yes
13-1133-N	Black	11/30/2013	Lockett Williams	Hargrove	Lockett Williams	No
13-1134-N	Black	12/1/2013	Dickey Brothers	Hargrove	Dickey Brothers	No
13-1139-N	White	12/1/2013	Riemann	Hargrove	Riemann	Yes
13-1175-N	White	12/11/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-1188-N	White	12/14/2013	Riemann	Hargrove	Riemann	No
13-1194-N	White	12/16/2013	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
13-1211-N	White	12/21/2013	Riemann	Hargrove	Riemann	Yes
13-1228-N	White	12/28/2013	Riemann	Hargrove	Riemann	No
13-1230-N	White	12/28/2013	Riemann	Hargrove	Riemann	Yes
13-1237-N	Black	12/30/2013	Riemann	Hargrove	Riemann	Yes
13-1238-N	White	12/30/2013	Riemann	Hargrove	Riemann	Yes
14-0056-N	White	1/12/2014	Riemann	Hargrove	Riemann	Yes
14-0077-N	Black	1/17/2014	Riemann	Deputy Coroner	Riemann	No
14-0084-N	White	1/18/2014	Riemann	Deputy Coroner	Riemann	Yes

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14-0093-N	White	1/21/2014	Riemann	Hargrove	Riemann	Yes
14-0103-A	White	1/22/2014	Riemann	Deputy Coroner	Riemann	Yes
14-0153-N	White	2/2/2014	Riemann	Deputy Coroner + Other	Riemann	Yes
14-0158-N	Black	2/3/2014	Hartwell	Deputy Coroner	Hartwell	No
14-0178-H	Black	2/9/2014	Marshall	Deputy Coroner	Riemann	Yes
14-0210-N	White	2/16/2014	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	Yes
14-0227-H	Black	2/20/2014	Riemann	Hargrove	Riemann	Yes
14-0234-N	Black	2/21/2014	Riemann	Deputy Coroner	Riemann	Yes
14-0255-N	White	2/27/2014	Riemann	Deputy Coroner	Riemann	No
14-0258-N	Black	2/28/2014	Riemann	Deputy Coroner	Riemann	Yes
14-0285-N	White	3/6/2014	Riemann	Hargrove	Riemann	No
14-0326-A	White	3/19/2014	Riemann	Hargrove	Riemann	Yes
14-0329-N	White	3/19/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
14-0340-N	Black	3/22/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0350-N	White	3/24/2014	Riemann	Hargrove	Riemann	No
14-0361-N	Black	3/27/2014	Lockett Williams	Deputy Coroner	Lockett Williams	No
14-0425-N	White	4/18/2014	Riemann	Hargrove	Riemann	No
14-0432-N	Black	4/19/2014	J.T. Hall	Hargrove + other	J.T. Hall	No
14-0476-S	White	5/5/2014	Riemann	Hargrove	Riemann	No
14-0478-N	White	5/5/2014	Riemann	Deputy Coroner	Riemann	Yes
14-0481-A	Black	5/7/2014	Riemann	Hargrove	Riemann	Yes
14-0517-N	Black	5/16/2014	Riemann	Hargrove	Riemann	Yes
14-0526-N	White	5/19/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0527-A	White	5/19/2014	Riemann	Hargrove	Riemann	No
14-0528-A	White	5/19/2014	Riemann	Hargrove	Riemann	No
14-0561-N	White	5/31/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe/Riemann	Yes
14-0583-S	Black	6/7/2014	Riemann	Hargrove	Riemann	Yes
14-0586-N	White	6/8/2014	Riemann	Hargrove	Riemann	Yes
14-0594-A	White	6/10/2014	Riemann	Hargrove	Riemann	Yes
14-0600-A	White	6/11/2014	Riemann	Hargrove	Riemann	Yes
14-0618-N	White	6/16/2014	Riemann	Deputy Coroner	Riemann	No
14-0638-A	White	6/22/2014	Riemann	Deputy Coroner	BLANK	No
14-0706-N	White	7/15/2014	Riemann	Hargrove	Riemann	No
14-0708-N	White	7/15/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0709-N	White	7/15/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0715-A	White	7/18/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0733-H	Black	7/23/2014	Riemann	Hargrove	Riemann	Yes
14-0767-A	White	8/2/2014	Riemann	Hargrove	Riemann	No
14-0773-N	White	8/3/2014	Riemann	Hargrove	Riemann	No
14-0774-N	White	8/4/2014	Riemann	Hargrove	Riemann	No
14-0777-N	White	8/4/2014	Riemann	Hargrove	Riemann	Yes
14-0779-A	White	8/5/2014	Riemann	Hargrove	Riemann	Yes
14-0786-N	White	8/7/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0797-S	White	8/11/2014	Riemann	Hargrove	Riemann	Yes
14-0834-N	White	8/20/2014	Riemann	Hargrove	Riemann	No
14-0840-A	White	8/21/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
14-0869-A	Black	8/29/2014	Riemann	Hargrove	Riemann	Yes

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14-0875-N	White	9/2/2014	Riemann	Hargrove	Riemann	No
14-0887-N	BLANK	9/5/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0894-N	Black	9/6/2014	Riemann	Hargrove	Riemann	Yes
14-0897-N	White	9/6/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0906-A	White	9/10/2014	Riemann	Hargrove	Riemann	Yes
14-0947-N	White	9/22/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0950-N	Black	9/23/2014	BLANK	Hargrove	"MORA then Smalls"	No
14-0952-A	White	9/23/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-0958-H	Black	9/24/2014	Riemann	Hargrove	Riemann	Yes
14-1017-H	Black	10/11/2014	Riemann	Hargrove	Riemann	Yes
14-1041-A	White	10/18/2014	Riemann	Hargrove	Riemann	Yes
14-1074-N	White	10/31/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-1095-N	White	11/7/2014	Riemann	Deputy Coroner/Wife	Riemann	No
14-1103-N	White	11/9/2014	Riemann	Deputy Coroner	Riemann	No
14-1113-S	Black	11/12/2014	Riemann	Deputy Coroner	Riemann	Yes
14-1196-N	White	12/1/2014	Riemann	Hargrove	Riemann	Yes
14-1198-N	Black	12/1/2014	Hartwell	Hargrove	Hartwell/Marshall	No
14-1212-A	White	12/6/2014	Riemann	Hargrove	Riemann/South MS Funeral Service	Yes
14-1256-A	White	12/17/2014	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
14-1265-N	White	12/20/2014	Riemann	Deputy Coroner	Riemann	No
14-1292-N	White	12/26/2014	Riemann	Hargrove	Riemann	No
14-1294-A	White	12/26/2014	Riemann	Hargrove	Riemann	Yes
14-1315-N	White	12/31/2014	Riemann	Hargrove	Riemann	Yes
15-0023-N	Black	1/7/2015	Riemann	Deputy Coroner	Riemann	Yes
15-0072-N	White	1/16/2015	Riemann	Hargrove	Riemann	No
15-0085-N	White	1/19/2015	Riemann	Hargrove	Riemann	No
15-0108-S	Hispanic/Other	1/26/2015	Riemann	Hargrove	Riemann	No
15-0109-S	Black	1/27/2015	Hartwell	Hargrove	Hartwell	No
15-0110-H	Black	1/27/2015	Riemann	Hargrove	Riemann	Yes
15-0126-N	White	2/1/2015	Bradford O'Keefe	Hargrove + Other	Bradford O'Keefe	No
15-0132-A	Black	2/3/2015	Riemann	Hargrove	Riemann	Yes
15-0172-N	White	2/14/2015	Riemann	Deputy Coroner	Riemann	No
15-0179-N	White	2/16/2015	Riemann	Hargrove	Riemann	No
15-0182-N	White	2/17/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0194-N	White	2/20/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0199-A	White	2/21/2015	Riemann	Hargrove	Riemann	Yes
15-0259-N	White	3/11/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0265-N	White	3/12/2015	Riemann	Hargrove	Riemann	No
15-0302-N	White	3/21/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0304-N	White	3/21/2015	Bradford O'Keefe	Coroner	Bradford O'Keefe	No
15-0320-N	Black	3/25/2015	Hartwell	Hargrove	Hartwell	No
15-0321-U	White	3/25/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
15-0325-A	White	3/26/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0346-N	White	4/1/2015	Riemann	Deputy Coroner	Riemann	No
15-0378-N	Black	4/9/2015	Hartwell	Hargrove	Hartwell	Yes
15-0418-H	Black	4/18/2015	Lockett Williams	Hargrove	Lockett Williams	Yes

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15-0439-N	White	4/24/2015	Riemann	Hargrove	Riemann	Yes
15-0469-N	Black	5/4/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
15-0508-A	BLANK	5/12/2015	Riemann	Hargrove	Riemann	No
15-0527-A	White	5/16/2015	Riemann	Hargrove	Riemann	Yes
15-0548-N	White	5/22/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0555-N	Black	5/25/2015	Marshall	Deputy Coroner	Marshall	No
15-0562-N	Black	5/26/2015	Marshall	Hargrove	Marshall	No
15-0564-N	White	5/27/2015	Riemann	Deputy Coroner	Riemann	No
15-0589-N	White	6/5/2015	Riemann	Deputy Coroner	Riemann	No
15-0597-N	White	6/7/2015	Riemann	Deputy Coroner	Riemann	No
15-0599-N	White	6/7/2015	Riemann	Deputy Coroner	Riemann	No
15-0627-U	White	6/16/2015	Riemann	Hargrove	Riemann	Yes
15-0670-N	White	6/25/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-0683-N	White	6/29/2015	Riemann	Hargrove	Riemann	Yes
15-0796-N	White	8/1/2015	Riemann	Deputy Coroner	Riemann	No
15-0857-A	White	8/17/2015	Riemann	Hargrove	Riemann	No
15-0859-N	White	8/17/2015	Riemann	Joy Yates	Riemann	No
15-0899-N	White	8/28/2015	Riemann	Hargrove	Riemann	Yes
15-1001-H	Black	9/29/2015	Riemann	Deputy Coroner	Riemann	Yes
15-1002-N	Other	9/29/2015	Bradford O'Keefe	Deputy Coroner	BLANK	No
15-1126-N	Black	11/2/2015	Marshall	Hargrove	Marshall	No
15-1130-N	White	11/4/2015	Riemann	Hargrove	Riemann	No
15-1137-H	White	11/6/2015	Riemann	Hargrove	Riemann	Yes
15-1145-N	White	11/9/2015	Riemann	Joy Yates	Riemann	No
15-1176-N	White	11/16/2015	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	No
15-1205-N	White	11/24/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-1212-N	White	11/26/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
15-1217-H	White	11/27/2015	Riemann	Hargrove	Riemann	Yes
15-1218-U	White	11/27/2015	Bradford O'Keefe	Hargrove	Bradford O'Keefe	Yes
15-1236-N	Black	12/2/2015	Lockett Williams	Hargrove	Lockett Williams	Yes
15-1250-A	White	12/8/2015	Riemann	Hargrove	Riemann	Yes
15-1260-N	Black	12/10/2015	Hartwell	Hargrove	Hartwell	Yes
15-1315-S	White	12/24/2015	Riemann	Hargrove	Riemann	No
15-1317-S	White	12/24/2015	Riemann	Deputy Coroner	Riemann	No
15-1328-N	Black	12/27/2015	Riemann	Deputy Coroner	Riemann	No
16-0048-N	Black	1/14/2016	Riemann	Deputy Coroner	Riemann	Yes
16-0063-N	White	1/18/2016	Riemann	Hargrove	Riemann	No
16-0071-N	White	1/21/2016	Bradford O'Keefe	"Relesed by coroner"	Bradford O'Keefe	No
16-0077-A	White	1/22/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0078-A	White	1/22/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0149-A	White	2/11/2016	Riemann	Hargrove + Other	Riemann	No
16-0155-N	Black	2/12/2016	Hartwell	Hargrove	Hartwell	No
16-0176	White	2/17/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0183	White	2/19/2016	Riemann	Deputy Coroner	Riemann	No
16-0191-N	White	2/21/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0210-A	White	2/26/2016	Riemann	Hargrove	Riemann	No
16-0217-N	BLANK	2/28/2016	Riemann	Deputy Coroner	Riemann	No

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16-0272-S	White	3/12/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0306-H	Black	3/21/2016	Riemann	Hargrove	Riemann	Yes
16-0307-N	Black	3/21/2016	BLANK	Hargrove	Bradford O'Keefe	No
16-0341-N	White	3/31/2016	Riemann	Hargrove	Riemann	Yes
16-0344-U	White	4/1/2016	Riemann	Hargrove	Riemann	Yes
16-0368-H	Black	4/6/2016	Riemann	Hargrove	Riemann	Yes
16-0378-H	Black	4/9/2016	Riemann	Hargrove	Riemann	Yes
16-0379-N	Black	4/9/2016	Lockett Williams	Deputy Coroner	Lockett Williams	No
16-0392-N	White	4/13/2016	Riemann	Hargrove	Riemann	No
16-0400-N	Black	4/15/2016	Lockett Williams	Hargrove	Hospital Morgue/Lockett Williams	No
16-0402-U	White	4/15/2016	Riemann	Hargrove	Riemann	Yes
16-0407-	Other	4/17/2016	Riemann	Deputy Coroner	Riemann	Yes
16-0434-A	White	4/24/2016	Riemann	Hargrove	Riemann	Yes
16-0443-N	White	4/25/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0466-S	White	5/4/2016	Bradford O'Keefe	Hargrove	Bradford O'Keefe	No
16-0469-A	White	5/4/2016	Riemann	Hargrove	Riemann	No
16-0475-N	White	5/6/2016	Riemann	Hargrove	Riemann	Yes
16-0502-A	Black	5/14/2016	Marshall	Hargrove	Marshall	No
16-0518-N	White	5/18/2016	Riemann	Hargrove	Riemann	No
16-0539-N	White	5/26/2016	Bradford O'Keefe	Deputy Coroner	Bradford O'Keefe	No
16-0589-H	Black	6/8/2016	Marshall	Hargrove	Marshall	Yes
16-0607-N	White	6/13/2016	Riemann	Hargrove	Riemann	Yes